Volume 101
2004:3
Indexes

Common Market Law Reports

Editor: Elena Solis
Advisory Editors: Paul Lasok, Q.C.
and Nicholas Paines, Q.C.

THOMSON
SWEET & MAXWELL
www.sweetandmaxwell.co.uk

Digitized by the Internet Archive
in 2026

https://archive.org/details/common-market-law-reports_2004_101_index

Common Market Law Reports

Volume 101

Common Market Law Reports

Editor

ELENA SOLIS, SOLICITOR

Advisory Editors

PAUL LASOK, Q.C.
NICHOLAS PAINES, Q.C.

Advisory Board

PROF. ANTHONY ARNULL
PROF. DAVID EDWARD
NEVILLE HUNNINGS, BARRISTER
KONRAD SCHIEMANN, JUDGE

Editorial

REBECCA LACY

Volume 101

2004:3

© Sweet & Maxwell Ltd, London
100 Avenue Road, London NW3 3PF
The mode of citation of this volume is [2004] 3 C.M.L.R.

ISBN: 0–421–911506

All rights reserved. UK statutory material in this publication is acknowledged as Crown copyright.

No natural forests were destroyed to make this product, only farmed timber was used and replanted.

Published by Sweet & Maxwell Ltd, London,
and printed in Great Britain by
Antony Rowe Ltd,
Chippenham, Wiltshire

TABLE OF CONTENTS

Alphabetical table of cases reported in this volume vii

Numerical and Chronological table of cases reported in this volume xxi

Index of subject matter:

1. Subject index xxxvi
2. Community legislative provisions lv
3. EEA legislative provisions lix
4. Multilateral provisions lix
5. National legislation lix

Treaties and regulations referred to lx

Statutes cited lxxvii

Cases judicially considered lxxxvii

Abbreviations xciii

ALPHABETICAL TABLE OF CASES REPORTED IN VOLUME 101

References in this table are to page numbers.

BEFORE THE EUROPEAN COURT OF JUSTICE

ADMINISTRATION DE L'ENREGISTREMENT ET DES DOMAINES AND STATE FO LUXEMBOURG *v* VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG SarI
[2004] 3 C.M.L.R. 49 [C–269/03] 1091

Taxation—VAT—Sixth Directive 77/388—Art.13(C)—exemptions—leasing or letting of immovable property—right of option of Member States—Community law and national law—prior administrative approval required to option for taxation—approval not retroactive—lessor unable to deduct input tax for rent charged prior to approval—Member State discretion under Art.13(C)—no adverse effect of prior approval requirement on right to deduct—contribution to legal certainty—non-retroactive nature of approval not disproportionate.

AMBULANTER PFLEGEDIENST KÜGLER GmbH *v* FINANZAMT FÜR KÖRPERSCHAFTEN I IN BERLIN
[2004] 3 C.M.L.R. 54 [C–141/00] 1175

Taxation—VAT—Sixth Directive 77/388—exemptions—interpretation by reference to context of system of VAT—medical care provided by capital companies—no particular legal form required—scope of Art.13(A)(1)(c) of directive—exemption for medical care supplied outside hospital environment—general care and domestic help not covered by Art.13(A)(1)(c)—but in principle covered by Art.13(A)(1)(g)—service linked to welfare and social security work supplied by charitable organisation—direct effect of exemption—Member State discretion as to recognition of organisation as charitable—limits to discretion—equal treatment.

ANDERSEN OG JENSEN APS *v* SKATTEMINISTERIET
[2004] 3 C.M.L.R. 8 [C–43/00] 161

Court of Justice procedure—purely internal situations—reference admissible—corporation tax—approximation of laws—Directive 90/434—"transfer of assets"—"breach of activity"—transfer of business to new company—tax exemption available under national law sought for transfer—conditions under Arts 2(c) and (i) of directive—transfer to encompass all assets and liabilities relating to a branch of activity—branch of activity being an entity capable of functioning by its own means—retention of proceeds of loan by transferor with transfer of obligations deriving from loan to transferee involving dissociation of assets and liabilities—not within concept of transfer of assets under the directive—retention by transferor of small number of shares in third company immaterial—branch of activity being all assets and liabilities of a division of a company constituting an independent business—entity capable of functioning by its own means—to be assessed primarily from functional point of view—matter for national court.

BACARDI FRANCE SAS *v* TELEVISION FRANÇAISE 1 SA (TF1) AND OTHERS (RE "LOI EVIN")
[2004] 3 C.M.L.R. 2 [C–429/02] 30

Services—TV advertising—alcoholic drinks—Art.59 (now Art.49) EC—Directive 89/552—television without frontiers—Community law and national law—prohibition on TV advertising of alcoholic drinks during retransmission of sport events in a Member State because of risk of indirect advertising—such advertising not falling within definition of TV advertising

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

under the directive—so not subject to harmonisation—national measure restriction on freedom to provide services—justification—Art.56(1) (now 46(1)) EC—protection of public health—combating alcohol abuse—proportionality.

BETRIEBSRAT DER FIRMA ADS ANKER GMBH *v* ADS ANKER GMBH
[2004] 3 C.M.L.R. 14 [C–349/01] 299
Employment—European Works Council—Arts 4 and 11 of Directive 94/15—information and consultation of workers—central management required to provide certain information to employees' representatives—both directly to employees' representatives and indirectly through another undertaking in the group—restrictive interpretation liable to discourage employees from exercising rights conferred by the directive—Member states to ensure compliance with the directive, including provisions relating to access to information—range of information to be provided where essential for opening of negotiations on setting up a European Works Council.

BONUS MALUS SYSTEM (RE)
See: COMMISSION OF THE EUROPEAN COMMUNITIES *v* FRANCE (RE BONUS MALUS SYSTEM)
COMMISSION OF THE EUROPEAN COMMUNITIES *v* LUXEMBOURG (RE BONUS MALUS SYSTEM)

CARBONATI APUANI SRL *v* COMUNE DI CARRARA
[2004] 3 C.M.L.R. 59 [C–72/03] 1282
Free movement of goods—charges of equivalent effect to customs duty—Community law and national law—tax imposed on excavated marble crossing territorial boundary within Member State—Art.234 EC references—admissibility—adequate information—charge not "internal taxation" within Art.90 EC—no objective criteria applied—scope of Art.23 EC—"customs union"—single market—area without internal frontiers—charge on crossing municipal boundaries within Art.23—inter-State effect—irrelevance of small scale of tax by reference to tax authority and goods concerned—charge not payment for service to economic operator—compensatory purpose irrelevant—judgments—temporal scope of ruling—legal certainty—legal relations established in good faith.

CHEN AND ZHU *v* SECRETARY OF STATE FOR THE HOME DEPARTMENT
[2004] 3 C.M.L.R. 48 [C–200/02] 1060
EU citizenship—right of residence—minors—child national of one Member State residing in another Member State—parents nationals of third member-country—rights of free movement not subject to minimum age—EC provisions on services not granting right of residence of indefinite duration—so payment for medical and care services not sufficient to found right of residence—Art.18 EC—right of residence subject to conditions and limitations—Directive 90/364—not necessary for EU citizen personally to possess "sufficient resources"—freedom of movement fundamental principle—broad interpretation—national conditions as to origin of resources disproportionate to objective of protecting public funds—mother's choice of location of birth dictated by desire to acquire nationality of one Member State allowing residence in another—no abuse of community law rights—Art.1(2)(b) of Directive 90/364—dependent relative—not applicable to mother as carer rather than dependent—minor's right of residence deprived of useful effect in absence of right of carer to reside with minor—mother's right to reside in host Member State deriving from Art.18 EC and Directive 90/364.

CIMBER AIR A/S *v* SKATTEMINISTERIET
[2004] 3 C.M.L.R. 55 [C–382/02] 1213
Taxation—VAT—Sixth Directive 77/388—Art.15(6), (7) & (9)—exemptions—strict interpretation—exports outside the community—exemption for fuelling and provisioning of aircrafts used by airlines operating chiefly but not only on international routes—meaning of "airlines operating chiefly on international routes".

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

COMMISSION OF THE EUROPEAN COMMUNITIES *v* AUSTRIA (RE TRADE UNION RIGHTS)
[2004] 3 C.M.L.R. 58 [C–465/01] 1268
Migrant workers—EU/EEA/associated third-countries—Community law and national law—equal treatment on conditions of work—Art.39(2) EC—Art.28(2) EEA—Art.8 of Regulation 1612/68—corresponding provisions of Association Agreements—trade unions—right of eligibility for workers' representative bodies—right to vote and right to stand in elections—exception for activities involving exercise of public law powers—restriction of fundamental freedom—limited scope—involving specific activities actually entailing direct participation in exercise of such powers—"conditions of work" in association agreements same meaning as EC Treaty as clarified by secondary legislation.

COMMISSION OF THE EUROPEAN COMMUNITIES *v* FRANCE (RE BONUS MALUS SYSTEM)
[2004] 3 C.M.L.R. 51 [C–347/02] 1132
Insurance—motor vehicles—Community law and national law—premium rates dependent on claim record of police holder—compatibility with Directive 92/49—purposive interpretation—not requirement of systematic notification or approval of rates—so bonus malus system not contrary to principle of freedom to set rates.

COMMISSION OF THE EUROPEAN COMMUNITIES *v* FRANCE (RE FOOD AND DRINK ADDITIVES)
[2004] 3 C.M.L.R. 25 [C–24/00] 497
Free movement of goods—imports—equivalent measures—Arts 28 and 30 EC—Community law and national law—requirement of exhaustively listing nutrients to be added to foodstuffs—prohibition on marketing of unauthorised nutrients—measure having equivalent effect—justification—accessible procedure for prior authorisation—completed in reasonable time—open to judicial review—genuine risk to public health—Member States' discretion—proportionality—current state of scientific evidence—detailed assessment of risk—applicability of precautionary principle—probability of harmful effect—absence of nutritional need insufficient to justify prohibition—consumer protection—labelling.

COMMISSION OF THE EUROPEAN COMMUNITIES *v* FRANCE (RE "GOLD ALLOY" DESIGNATION)
[2004] 3 C.M.L.R. 6 [C–166/03] 108
Imports—precious metals—Art.28 EC—Community law and national law—requirement to market as "gold alloy" items marketed as "gold" in state of origin—quantitative restriction—potential justification—consumer protection and maintenance of fair trade—disproportionate nature of measure—redundant double designation—requirement to market as "gold alloy" and also to give information as regards precise gold content—less restrictive means of ensuring fair trade and consumer protection available.

COMMISSION OF THE EUROPEAN COMMUNITIES *v* FRENCH REPUBLIC (RE "LOI EVIN")
[2004] 3 C.M.L.R. 1 [C–262/02] 1
Services—TV advertising—alcoholic drinks—Art.59 (now Art.49) EC—Community law and national law—prohibition on TV advertising of alcoholic drinks during retransmission of sport events in a Member State because of risk of indirect advertising—restriction on free movement of services—technically possible to mask images but increasing cost for broadcasters—justification—Art.56(1) (now 46(1)) EC—protection of public health—combating alcohol abuse—proportionality.

COMMISSION OF THE EUROPEAN COMMUNITIES *v* ITALY (RE SPORTS FOODS)
[2004] 3 C.M.L.R. 26 [C–270/02] 531
Free movement of goods—imports—equivalent measures—Arts 28 and 30 EC—Community law and national law—foodstuffs for sportsmen and women lawfully manufactured and marketed in other Member States—prior

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

marketing authorisation—obstacle to free movement—absence of justification on any of grounds listed in Art.30 or because of imperative requirement relating to consumer protection—less restrictive measures providing sufficient protection.

COMMISSION OF THE EUROPEAN COMMUNITIES *v* LUXEMBOURG (RE BONUS MALUS SYSTEM)
[2004] 3 C.M.L.R. 50 [C–346/02] 1106
Insurance—motor vehicles—Community law and national law—premium rates dependent on claim record of policyholder—compatibility with Directive 92/49—purposive interpretation—not requirement of systematic notification or approval of rates—so bonus malus system not contrary to principle of freedom to set rates.

CRIMINAL PROCEEDINGS AGAINST GREENHAM AND ABEL
[2004] 3 C.M.L.R. 33 [C–95/01] 709
Free movement of goods—imports—equivalent measures—Arts 28 and 30 EC—Community law and national law—prohibition on marketing foodstuffs with added vitamins and minerals—justification—Member State's discretion—scientific uncertainty—nutrients potentially harmful solely if taken to excess as part of general diet—proportionality—onus on Member State to provide detailed risk assessment—rules to be necessary in light of national nutritional habits and results of international scientific research—precautionary principle—absence of nutritional need not justifying prohibition of nutrient in foodstuffs.

CRIMINAL PROCEEDINGS AGAINST LYCKESKOG
[2004] 3 C.M.L.R. 29 [C–99/00] 593
European Court procedure—references under Art.234 EC—admissibility—"court or tribunal"—national courts—obligatory reference—remedies—declaration of admissibility required for appeal to supreme court—right of appeal nevertheless existing—uncertainty in interpretation of community law—relevant factor in examining admissibility of appeal—Customs—Regulation 918/83—classification—personal use—case by case assessment—lifestyle and habits of traveller—binding quantitative limits on relief and irrebuttable presumptions of commercial use based on quantity prohibited.

DE GROOT *v* STAATSSECRETARIS VAN FINANCIËN
[2004] 3 C.M.L.R. 21 [C–385/00] 409
Migrant workers—tax advantage—nationality—discrimination—Art.39 EC—taxable person employed in Member States other than state of residence—personal and family circumstances not taken into account at time of taxation in State of employment—tax conventions—Dutch law on avoidance of double taxation—not taking into account maintenance payments by taxable person or tax-free allowance of that person—rules of Member State or origin deterring national from obtaining work abroad—tax disadvantage—obstacles to free movement of workers—no justification on grounds of balancing tax advantages—requirement that State of residence take proper account of personal and family circumstances—absence of justification for restriction based on loss of revenue to State of residence—restriction not required to safeguard cohesion of tax system—requirement to avoid discrimination on grounds of nationality in calculating tax on income earned in more than one Member State.

DE LASTEYRIE DU SAILLANT *v* MINISTERE DE L'ECONOMIE, DES FINANCES ET DE L'INDUSTRIE
[2004] 3 C.M.L.R. 39 [C–9/02] 847
Establishment—taxation on capital gains—Community law and national law—transfer of residence to another Member State—taxation of increased but unrealised value of securities—scope of Art.52 (now Art.43) EC—restriction on freedom of establishment—not justification on grounds of public interest—disproportionate to prevent tax avoidance—not justified on grounds of erosion of tax base or tax cohesion.

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

EPIKOURIKO KEFALAIO *v* IPOURGOS ANAPTIXIS
[2004] 3 C.M.L.R. 57 [C–28/03] 1253
Insurance—Community law and national law—liquidation of insurance undertaking following withdrawal of authorisation—respective priority of salary claims and insurance claims—Arts 15 and 16 of Directive 73/239—Arts 17 and 18 of Directive 79/267—establishment of sufficient technical provisions and adequate insolvency margin—not precluding national legislation giving employment claims priority over insurance claims.

F.LLI Srl *v* PREFETTURA DI TREVISO
[2004] 3 C.M.L.R. 34 [C–286/02] 733
Agriculture—Community measures against TSEs—prohibition of use of animal proteins in animal feed—except fish flour for animals other than ruminants—fish flour imported from Norway contaminated with mammalian bones—confiscation and order for destruction—compatibility of Community measures with provisions on free movement of goods under Arts 8 to 16 EEA and Protocol 9 to EEA agreement—reasonable tolerance of accidental contamination—Art.13 EEA—justification on grounds of public health—constitutional law—EEA Agreement prevailing upon community secondary legislation—interpretation of EEA Agreement—conformity with relevant ECJ case law—purpose of decision 2000/766/EC and Decision 2001/9/EC—to prevent TSEs—state of scientific knowledge—significance of oral transmission—risk of cross-contamination—not possible to identify minimum amount of infected material required to lead to disease in humans—Art.152 EC—high level of human health protection—decisions promoting free movement of goods—wide interpretation—exceptions for fish flour to be interpreted narrowly—system intended to prevent cross-contamination—no scope for tolerance of accidental contamination—Contracting State discretion as to level of protection for its nationals—in light of state of scientific knowledge justifiable to adopt precautionary principle—measures forming part of coherent body of regulation—principle of proportionality respected.

FINANZAMT GUMMERSBACH *v* BOCKEMÜHL
[2004] 3 C.M.L.R. 5 [C–90/02] 79
Taxation—VAT—Sixth Directive 77/388—input tax—right to deduct—supply of staff by taxable person established abroad—invoice drawn containing incorrect name and address of supplier—recipient of services liable for VAT entitled to deduct under Art.17(2) of directive—such right not conditional upon content of invoice complying with Art.22(3) of directive—supplier only required to fulfil formalities imposed by Member State under Art.18(1) of directive—applicability of proportionality principle.

FOOD AND DRINK ADDITIVES (RE)
See: COMMISSION OF THE EUROPEAN COMMUNITIES *v* FRANCE (RE FOOD AND DRINK ADDITIVES)
GAUMAIN-CERRI *and* BARTH *v* KAUFMÄNNISCHE KRANKENKASSE-PFLEGEKASSE *and* LANDESVERSICHERUMGSANSTALT RHEINPROVIIZ
[2004] 3 C.M.L.R. 27 [C–502/01 and C–31/02] 538
Social security—migrant workers—care allowance—care insurance providing payment of old age insurance contributions of carer assisting reliant person—carer resident outside State providing care insurance scheme—such insurance constituting "sickness benefit" under Regulation 1408/71—irrelevant that benefit paid to third party—or that paid by private insurer where such private insurance required by legislation—such insurance constituting cash benefit under Art.19 of regulation—entitlement of members of family of worker being resident on territory of Member State other than competent Member State to sickness insurance cash benefits in State of residence—equal treatment of Union citizens—Art.17 EC—condition as to residency of carers amounting to unlawful discrimination.

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

GERRITSE *v* FINANZAMT NEUKÖLLN-NORD
[2004] 3 C.M.L.R. 22 [C–234/01] 446
Services—tax advantage—residence—discrimination—Arts 49 and 50 EC—Community law and national law—rules applicable to residents—non-taxable threshold amount—deduction of business expenses—progressive nature of tax—flat rate of tax without deduction of business expenses for non-residents—indirect discrimination—objective difference between situations of residents and non-residents in relation to direct taxes—difference in treatment not discriminatory—legitimate to reserve grant of tax-free allowance to State of residence—but where Member State of residence taking account of tax paid in Member State of employment in calculating tax due residents and non-residents in comparable situation in relation to progressivity rule applied in State of employment—application of flaT–rate of tax capable of being discriminatory.

"GOLD ALLOY" DESIGNATION (RE)
See: COMMISSION OF THE EUROPEAN COMMUNITIES *v* FRANCE (RE "GOLD ALLOY" DESIGNATION)
GRUPO DE EMPRESAS ALVAREZ (RE)
See: SPAIN *v* COMMISSION OF THE EUROPEAN COMMUNITIES (RE GRUPO DE EMPRESAS ALVAREZ)

HOSPITAL INGENIEURE KRANKENHAUSTECHNIK PLANUNGS-GmbH (HI) *v* STADT WIEN
[2004] 3 C.M.L.R. 16 [C–92/00] 333
European Court procedure—"court or tribunal" under Art.234 EC—reference admissible—public procurement—award of public contracts—review procedure—scope of Directive 89/665—decision to withdraw invitation to tender for hospital catering supply project management—subject to judicial review where award procedure subject to EC rules on public contracts—no specific rules governing withdrawal of invitation to tender in Directive 92/50—public contracts nevertheless subject to EC rules on services and establishment—equal treatment—requirement of transparency of procedure—action for annulment available—scope of judicial review—not restricted by national law rules—decisive moment for assessing legality of decision—absence of Community law rules—matter for national law provided principles of equivalence and effectiveness observed.

INTERVENTION BOARD FOR AGRICULTURAL PRODUCE (THE) *v* PENYCOED FARMING PARTNERSHIP
[2004] 3 C.M.L.R. 32 [C–230/01] 681
Agriculture—milk levies—Member States—enforcement of Community law—Regulation 3950/92—deliveries of milk by producer to purchaser—action brought by national authorities against producer—no legal basis under regulation for direct action against producer to compel payment of levy—but principle of effectiveness of community law applying—so Member State required under Art.10 EC to take direct action against producer where mechanism provided for in regulation frustrated.

KAUPPATALO HANSEL OY *v* IMATRAN KAUPUNKI
[2004] 3 C.M.L.R. 17 [C–244/02] 366
Public procurement—Directive 93/36—award of public contracts procedures—discontinuance of tendering procedure—incorrect assessment of criterion for determining most economically advantageous tender—interpretation of public procurement directives—discontinuance of procedure compatible with EC law where complying with fundamental rules such as equal treatment.

LENZ *v* FINANZLANDESDIREKTION FUR TIROL
[2004] 3 C.M.L.R. 13 [C–315/02] 274
Capital—income tax—Community law and national law—domestic revenue from capital assets taxed at rate of 25 per cent in discharge or rate equal to half of average tax rate on aggregate income—foreign revenue from capital assets taxed at normal tax rate—restriction on free movement of capital—potential justifications—inapplicability of Art.73d(1) (now Art.58(1)) EC—

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

no difference in situation between shareholders fully taxable in home State receiving revenue from capital from foreign company and shareholders fully taxable in home State receiving revenue from capital from a company established in that State—coherence of the tax system not applicable—no direct link between taxation of revenue from capital and corporation tax—unfavourable tax treatment contrary to a fundamental freedom not justified by existence of other tax advantages—restriction not justified by need to safeguard effectiveness of fiscal supervision.

LINDFORS
[2004] 3 C.M.L.R. 43 [C–365/02] 967
Taxation—used motor vehicle imported on transfer of residence from one Member State to another—Community law and national law—car tax levied before registration or use in country of taxation—Art.1(1) of Directive 83/183 non applicable—chargeable event—use of car in traffic—use of property within country under Art.1(2) of directive—European Court procedure—scope of references under Art.234 EC—EU citizenship—freedom of movement—Art.18 EC—tax neutrality of transfer of residence not guaranteed—tax disadvantaging EU citizen in relation to former tax position permissible where not disadvantaged in relation to those already subject to that tax.

"LOI EVIN" (RE)
See: BACARDI FRANCE SAS *v* TELEVISION FRANÇAISE 1 SA (TFI) AND OTHERS (RE "LOI EVIN")
COMMISSION OF THE EUROPEAN COMMUNITIES *v* FRENCH REPUBLIC (RE "LOI EVIN")

MANNINEN
[2004] 3 C.M.L.R. 40 [C–319/02] 881
Capital—taxation on revenue from capital—Community law and national law—tax credit available only for dividends paid by domestic companies—Arts 56 EC—restriction on free movement of capital—deterring investments in companies established in another Member State—such companies prevented from raising capital in State of taxation—extent of derogation under Art.58(1)(a) EC—strict interpretation—distinction between permissible unequal treatment and arbitrary discrimination—existence of objectively comparable situations—risk of double taxation—no justification on grounds of general interest—territoriality—fiscal cohesion—loss of revenue—practical difficulties.

MERIDA *v* GERMANY
[2004] 3 C.M.L.R. 52 [C–400/02] 1140
Free movement of workers—indirect discrimination—Art.39 EC—Art.7(4) of Regulation 1612/68—collective agreement on conditions of employment of civilian employees of allied forces in host State—payment by host State authorities—frontier workers—double taxation agreement providing for taxation in State of residence—supplementary interim benefit provided on termination of employment—basis of calculation—notional taking into account of host State tax on wages—prohibition of equal treatment of different situations—host State residents receiving benefit obtaining full compensation for loss of income—frontier worker receiving only partial compensation—disadvantaged—Community law requiring approach applied under double taxation agreement to be extended to interim benefit—financial or administrative difficulties no objective justification for discrimination.

MINISTRE DES FINANCES *v* WEIDERT AND PAULUS
[2004] 3 C.M.L.R. 18 [C–242/03] 374
Capital—taxation—relief granted to Luxembourg residents acquiring shares in companies established there—no such relief where shares acquired in foreign companies—investment by Luxembourg residents in Belgian company—Community law and national law—requirement on Member States to apply

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

tax rules consistently with Community rules—discriminatory national rules contrary to Arts 56(1) and 58(1)(a) EC—cohesion of national tax system no justification—discrimination not saved by Luxembourg-Belgium Double Taxation Agreement.

ÖSTERREICHISCHER GEWERKSHAFTSBUND, GEWERKSCHAFT DER PRIVATANGESTELLTEN *v* WIRTSCHAFTSKAMMER ÖSTERREICH
[2004] 3 C.M.L.R. 37 [C–220/02] 784
Employment—"pay"—Community law and national law—duration of unpaid parental leave not taken into account in calculating termination payments—rules for such calculations falling within Art.141 EC and Directive 75/117—situation of workers performing military service not comparable with women workers taking parental leave—voluntary character of parental leave—compulsory character of military service—taking account of collective interest of nation.

PAYROLL DATA SERVICES (ITALY) Srl AND OTHERS
[2004] 3 C.M.L.R. 36 [C–79/01] 763
Establishment—distinction with services—Community law and national law—right to set up subsidiaries—preparing and printing pay slips—activity restricted to undertakings employing professionals registered with professional associations—restriction on freedom of establishment—public interest—restriction at issue not necessary for protection of workers where activity concerned involving essentially the execution of instructions—no special professional qualities required—responsibility for data resting with employer—measure disproportionate—applying only to undertakings employing less than 250 workers—not evident that such undertakings requiring more protection than larger undertakings.

PEARLE BV AND OTHERS *v* HOOFDBEDRIJFSCHAP AMBACHTEN
[2004] 3 C.M.L.R. 9 [C–345/02] 182
State aid—collective advertising campaign in favour of one sector of the economy—financing by levies compulsory by by-law and payable by members—public body collecting contributions and allocating sources—annulment of by-law and repayment of contributions paid sought by some members—notification of aid under Art.93(3) (now Art.88(3)) EC to cover method of financing—role of national courts in enforcing Arts 92 and 93 (now Arts 87 and 88) EC—criteria for classification as "aid" not present in case at issue—no intervention through state resources or pursuit of State policy.

PLATO PLASTIK ROBERT FRANK GmbH *v* CAROPACK HANDELSGESELLSCHAFT mbH
[2004] 3 C.M.L.R. 30 [C–341/01] 632
Environment—waste management—plastic carrier bags—national legislation on used packaging collection and packaging waste—obligation to use authorised undertaking or to organise collection system—European Court procedure—references under Art.234 EC—admissibility—relevance of questions—Directive 94/62—definition of "packaging"—including supermarket and shop carrier bags—wide interpretation of directive to maximise environmental benefits—irrelevant whether carrier bag sold to final consumer or provided free of charge—uniform interpretation of different language versions of directive—purposive interpretation—definition of "producer"—referring to producer of goods to be transported and not producer of packaging.

SCHMID
[2004] 3 C.M.L.R. 12 [C–516/99] 249
European Court procedure—references under Art.234 EC—"court or tribunal"—appellate tax authority—not satisfying criterion of independence—organisational link with authority whose decision was being contested—members of appeal chamfer and president drawn from

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

administrative authority—no separation of functions—members of appeal chamber lacking mandate for given period of time or specified conditions of removal—insufficient safeguards against undue intervention or pressure by the executive—role of president of chamber—ECJ lacking jurisdiction.

SCHREIBER

[2004] 3 C.M.L.R. 10 [C–443/02] 211

Free movement of goods—regulation of trade—Directive 98/8—marketing of biocidal products—insect repellents—prior authorisation required by domestic law to market blocks of cedar wood with natural anti-moth properties—compatibility with directive—harmonised definition of biocidal products—including cedar wood oil—irrelevant cedar wood oil a natural product—annexes required for applicable procedures not yet completed—Art.4(1) of directive—mutual recognition of authorisation—not applicable where no authorisation required in state of origin—free movement of goods—Art.28 EC—prior authorisation restriction on imports—public health—Art.30 EC—harmonised definition of biocidal products entailing recognition of risk to animals, humans and environment—prior authority therefore proportionate.

SPAIN *v* COMMISSION OF THE EUROPEAN COMMUNITIES (RE GRUPO DE EMPRESAS ALVAREZ)

[2004] 3 C.M.L.R. 47 [C–276/02] 1038

State aid—non-payment of tax and social security contributions by undertakings in suspension of payments—Commission decision finding waiver and rescheduling of such debts by national authorities illegal aid—appeal—"aid" within Art.87(1) EC—legality of decision based on information available to Commission at time of adoption of decision—annulment of decision based on factual errors.

SPORTS FOODS (RE)

See: COMMISSION OF THE EUROPEAN COMMUNITIES *v* ITALY (RE SPORTS FOODS)

SYNDICAT PROFESSIONNEL COORDINATION DES PECHEURS DE L'ETANG DE BERRE ET DE LA REGION *v* ELECTRICITE DE FRANCE (EDF)

[2004] 3 C.M.L.R. 19 [C–213/03] 391

Environment—Protocol for the Protection of the Mediterranean Sea against Pollution from Land-based Sources—amended Protocol—discharge of fresh water into salt water marsh connecting directly with the Mediterranean Sea—absence of prior authorisation to discharge—prohibition by Art.6(3) of Athens Protocol (Art.6(1) of Protocol as amended)—European Court procedure—reference under Art.234 EC—admissibility—relevance of question concerning amended Protocol although not yet in force—direct effect—clear, precise and unconditional obligation—consistent with purpose and nature of Protocol—scope of prior authorisation requirement—not restricted to discharge of toxic substances—relevant consideration possible adverse effect on oxygen content of marine environment.

TERRA BAUBEDARF-HANDEL GmbH *v* FINANZAMT OSTERHOLZ-SCHARMBECK

[2004] 3 C.M.L.R. 46 [C–152/02] 1021

Taxation—VAT—Sixth Directive 77/388—Art.17(1)—Art.18(1) and (2)—input tax—right to deduct—conditions of exercise—service invoiced one tax year after being provided—Community law and national law—requirement of invoice before exercise of right to deduct—compatible with right of immediate deduction of VAT—principle of neutrality of VAT—proportionality.

TRADE UNION RIGHTS (RE)

See: COMMISSION OF THE EUROPEAN COMMUNITIES *v* AUSTRIA (RE TRADE UNION RIGHTS)

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

TROJANI *v* CENTRE PUBLIC D'AIDE SOCIALE DE BRUXELLES (CPAS)
[2004] 3 C.M.L.R. 38 [C–456/02] 820
Migrant workers—right of residence—person working in a hostel in return for pocket money and benefits in kind—"worker" under Art.39 EC—performance of services for and under direction of another person in return for remuneration—real and genuine activities—whether services actually performed regarded as forming part of normal labour market—EU citizenship—Art.18 EC—right of residence—limitations and conditions—Art.1 of Directive 90/364—sufficient resources to avoid becoming a burden on social assistance system—limitation not disproportionate—Art.12 EC—nationality—equal treatment—entitlement to social assistance benefits for all EC citizens lawfully resident in Member State concerned.

VAN LENT
[2004] 3 C.M.L.R. 23 [C–232/01] 465
Migrant workers—vehicle registration—residence—discrimination—Art.39 EC—worker resident in one Member State and employed in another Member State—received vehicle leased in latter Member State as part of employment package—obligation to register vehicle in worker's Member state of residence—legislation of that State not providing for registration in such circumstances—obstacle to free movement—absence of justification.

WALLENTIN *v* RIKSSKATTEVERKET
[2004] 3 C.M.L.R. 24 [C–169/03] 479
Migrant workers—tax advantage—residence—discrimination—Art.39 EC—taxpayer receiving part of income in one Member State and residing in another Member State—not liable to tax in home State—principle of equal treatment requiring personal and family circumstances to be taken into account in host State—social purpose of basic tax allowance reflecting personal circumstances.

WEIGEL *v* FINANZLANDESDIREKTION FÜR VORARLBERG
[2004] 3 C.M.L.R. 42 [C–387/01] 931
Taxation—used motor vehicles imported on transfer of residence from one Member state to another—Community law and national law—fuel consumption tax chargeable on first–time registration of vehicle in national territory—ECJ procedure—scope of references under Art.234 EC—Art.1 of Directive 83/183 non applicable—scope of tax exemption in relation to imports of personal property—migrant workers—Art.39 EC—indistinctly applicable measure—no guarantee of tax neutrality of change of residence—not independent application of Art.12 EC in case at issue—specific effect given by Art.39 EC—imports—customs duties and equivalent charges under Arts 23 and 25 EC v discriminatory internal taxation under Art.90 EC—respective spheres of application—method of assessment of taxable value of imported vehicle—imported and local used vehicles—similar products—amount of consumption tax charged on used cars from another Member State not to exceed amount of residual tax incorporated in value of similar used car already registered in state of taxation—actual depreciation to be taken into account—permissible to have reference to fixed scales based on commercial guide indicating average prices of second-hand vehicles in State of taxation—system not liable to eliminate any competitive advantage held by imported products over domestic products—20 per cent surcharge applying predominantly to imports—general system of internal dues—application of criterion for charging higher taxation incapable of applying to similar domestic products incompatible with prohibition of discrimination laid down in Art.90

BEFORE THE EUROPEAN COURT OF FIRST INSTANCE

MECA-MEDINA AND MAJCEN *v* COMMISSION OF THE EUROPEAN COMMUNITIES
[2004] 3 C.M.L.R. 60 [T–313/02] 1314
Sport—scope of Community law—services—anti-competitive practices—"economic activity"—anti-doping legislation adopted by international body (IOC)—levels of Nandrolone allowed lower than those shown by

BEFORE THE EUROPEAN COURT OF FIRST INSTANCE—*continued*

scientific evidence to result in endogenous production—professional athletes suspended in application of IOC rules—complaint lodged with commission for breach of Arts 49, 81 and 82 EC—extent to which sport subject to Community law—application to economic aspects of sport—but not to purely sporting legislation—IOC not discriminatory—anti-doping legislation characterised as purely sporting—intended to preserve spirit of fair play and to protect health of athletes—allegedly excessive character of rules not altering that characterisation—concern of IOC to preserve economic potential of Olympic Games as possible motivation for rules also not altering their purely sporting character.

TECHNISCHE GLASWERKE ILMENAU GmbH *v* COMMISSION OF THE EUROPEAN COMMUNITIES

[2004] 3 C.M.L.R. 7 [T–198/01] 118

State aid—reduction by public trust management company of purchase price of assets—Commission decision finding price reduction unlawful aid—order to recover aid—appeal—obligation to state reasons—Art.253 EC—aid granted through State resources—purpose of aid—not falling within approved regional aid scheme—not granted by appropriate legal entity—Art.87(1) EC—private creditor test applicable rather than private investor test—complex economic assessment—Commission's discretionary powers—determination of amount to be repaid—recovery not depending on form of aid—no exemption of aid as restructuring aid—restructuring aid guidelines—creation of oligopoly—potential exception to principle that undesirable to grant subsidies to firms that ought to disappear or restructure—not dispensing with need to meet general conditions for authorisation of rescue or restructuring aid—administrative law—rights of the defence—scope of rights of recipient of aid—rights of Member State—failure by Commission to send Member State information submitted by competitor of recipient of aid—procedural defect—insufficient alone to justify annulment of decision—need to demonstrate specific prejudice to individual rights caused by breach and impact of the procedural error on content of the measure—affect on trade between Member States—notification of decision—action rejected.

TILLACK *v* COMMISSION OF THE EUROPEAN COMMUNITIES

[2004] 3 C.M.L.R. 44 [T–193/04 R] 986

Court of First Instance procedure—interim measures—irregularities exposed by European official published in German magazine—journalist alleged to have obtained information through bribery—OLAF forwarding information liable to result in revelation of journalist's sources to national prosecuting authorities—applications for annulment of measure and damages—further application for interim suspension of measure—interveners—prima facie case—main action not manifestly inadmissible—"reviewable act"—lack of binding legal effects—no breach of right to judicial protection in view of national procedures available—non-contractual liability of Community—claim for damages—sufficiently serious breach—but no direct causal link—possible maladministration by European Ombudsman not necessarily amounting to breach of principle of good administration as interpreted by the Court—main actions manifestly inadmissible—application for interim measures dismissed.

BEFORE UNITED KINGDOM COURTS

BOEHRINGER INGELHEIM KG AND ANOTHER *v* SWINGWARD LIMITED; BOEHRINGER INGELHEIM AND OTHERS *v* DOWELHURST LIMITED; GLAXO GROUP LIMITED *v* SWINGWARD LIMITED; GLAXO CROUP LIMITED *v* DOWELHURST LIMITED; SMITH KLINE BEECHAM PLC AND OTHERS *v* DOWELHURST LIMITED; ELI LILLY AND COMPANY *v* DOWELHURST LIMITED

[2004] 3 C.M.L.R. 3 and 4 [Court of Appeal (Civil Division)—March 5, 2004 and May 17, 2004 42 and 72

Trade marks—repackaging of pharmaceuticals by parallel importers—trade mark owners bringing proceedings for infringement of trade marks and passing off—evidence clearly demonstrating substantial hindrance to sale of

BEFORE UNITED KINGDOM COURTS—*continued*

re-stickered pharmaceuticals—de-branding not an actionable misrepresentation in the tort of passing off—no irrefutable presumption that re-packaging prejudicial to the specific subject-matter of a trade mark—no damage to reputation of claimants arising as a result of co-branding or de-branding—necessary to refer questions to the Court of Justice—substantial disparity of views across the EU—appropriate period of notice 15 days in respect of re-boxed and re-stickered products—form of questions referred.

BOEHRINGER INGELHEIM AND OTHERS *v* DOWELHURST LIMITED
See: BOEHRINGER INGELHEIM KG AND ANOTHER *v* SWINGWARD LIMITED

CADBURY SCHWEPPES PLC AND CADBURY SCHWEPPES OVERSEAS LIMITED *v* COMMISSIONERS OF INLAND REVENUE
[2004] 3 C.M.L.R. 15 [Special Commissioners—June 6, 2004] 325
Establishment—services—capital—corporation tax—foreign subsidiaries—Community law and national law—UK undertaking with two subsidiaries in Ireland—latter benefiting from lower tax rates there—UK legislation rendering profits of Irish subsidiaries taxable in the UK—whether UK legislation compatible with Arts 43, 49 and 56 EC—considerable uncertainty regarding correct application of EC law—preliminary reference to be made to court of Justice.

COMMISSIONERS OF CUSTOMS AND EXCISE AND ANOTHER *v* FEDERATION OF TECHNOLOGICAL INDUSTRIES AND OTHERS
[2004] 3 C.M.L.R. 41 [Court of Appeal (Civil Division)—July 30, 2004] 909
National courts—references under Art.234 EC—appeal against decision to refer—jurisdiction of appeal court—VAT—Sixth Directive—provision for imposition of joint and several liability to pay tax—provision for payment of security—scope of provision.

CUSTOMS & EXCISE COMMISSIONERS *v* FIRST CHOICE HOLIDAYS
[2004] 3 C.M.L.R. 45 [Court of Appeal (Civil Division)—July 19, 2004] 1002
Taxation—VAT—Sixth Directive 77/388—exceptions—special scheme for tour operators and travel agents—taxable amount based on their margin—Art.26 of directive—discounting system in operation—agents offering discounts on tour operator's brochure prices—agents obliged to remit full brochure price to tour operator and finance discounts from commission—issue in calculating tour operator's margin—whether "total amount to be paid by the traveller" within Art.26 signifying brochure price or discounted price—ECJ ruling that "total amount to be paid by the traveller" synonymous with "consideration" for service provided and including additional amount paid by travel agent—interpretation of domestic legislation—whether capable of bearing meaning given by ECJ to Art.26—irrelevance of domestic contract law analysis—purposive construction of legislation—permitting conclusion that total charge to customer inclusive of amount paid by travel agent—principle of legal certainty not requiring different conclusion.

CUSTOMS AND EXCISE COMMISSIONERS AND ANOTHER *v* FEDERATION OF TECHNOLOGICAL INDUSTRIES AND OTHERS
See: COMMISSIONERS OF CUSTOMS AND EXCISE AND ANOTHER *v* FEDERATION OF TECHNOLOGICAL INDUSTRIES AND OTHERS

ELI LILLY AND COMPANY *v* DOWELHURST LIMITED
See: BOEHRINGER INGELHEIM KG AND ANOTHER *v* SWINGWARD LIMITED

GLAXO CROUP LIMITED *v* DOWELHURST LIMITED
See: BOEHRINGER INGELHEIM KG AND ANOTHER *v* SWINGWARD LIMITED

GLAXO GROUP LIMITED *v* SWINGWARD LIMITED
See: BOEHRINGER INGELHEIM KG AND ANOTHER *v* SWINGWARD LIMITED

BEFORE UNITED KINGDOM COURTS—*continued*

IKEA WHOLESALE LTD *v* THE COMMISSIONERS OF CUSTOMS AND EXCISE
[2004] 3 C.M.L.R. 28 [High Court, Chancery Division—July 22, 2004] 571
Community legislation—locus standi—Art.230 EC—direct and individual concern—Regulation 2398/97—imposition of anti-dumping duty found unlawful—suspension of regulation—proceedings brought for reimbursement of duty unduly levied—absence of standing for direct action under Art.230—indirect challenge in national court—Art.234 EC reference on validity of regulation and amending legislation possible.

PENYCOED FARMING PARTNERSHIP *v* THE INTERVENTION BOARD FOR AGRICULTURAL PRODUCE
[2004] 3 C.M.L.R. 35 [Court of Appeal (Civil Division)—June 10, 2004] 758
Agriculture—milk levies—Regulation 3950/92—national court proceedings—preliminary reference under Art.234 EC—costs—deliveries of milk by producer to purchaser—action by national authorities against defendant producer to compel payment of levy—application by defendant to have claim struck out grounds of inadmissibility—ruling by ECJ that regulation provided no legal basis for direct action against producer—but Art.10 EC authorised direct action against producer for recovery of levy where mechanism of regulation frustrated—whether defendant entitled to costs—defendant's appeal dismissed—but defendant to be awarded costs of strike out proceedings before national court and costs of preliminary reference.

PHONOGRAPHIC PERFORMANCE LIMITED *v* DEPARTMENT OF TRADE AND INDUSTRY AND ANOTHER
[2004] 3 C.M.L.R. 31 [High Court, Chancery Division—July 23, 2004] 663
Member States—liability—non-implementation of Directive 92/100—equitable remuneration for broadcasting of sound recordings—conditions for State liability—characterisation as breach of statutory duty—limitation period—date on which cause of action accrued—continuing nature of breach—damage as essential feature of cause of action—damage occurring each time sound recording played without benefit of copyright protection—action not time barred—abuse of process—jurisdiction to strike out—potential availability of judicial review or ordinary action—appropriate choice of proceedings—choice of private law action appropriate for State liability.

R. (ON THE APPLICATION OF H AND D) *v* THE SECRETARY OF STATE FOR WORK AND PENSIONS
[2004] 3 C.M.L.R. 11 [High Court, Queen's Bench Division—May 4, 2004] 236
Migrant workers—Accession Treaty 2003—existing Member States allowed to derogate from Regulation 1612/68 for two years—domestic legislation introduced to curtail rights of jobseekers from new Member States—asylum seekers from new Member States having welfare benefits withdrawn as result of domestic legislation—compatibility of national law in question with EC law—Accession Treaty allowing discrimination against jobseekers from new Member States in connection with benefits designed to facilitate access to employment—national legislation not in breach of EC law.

R. (ON THE APPLICATION OF INTERNATIONAL AIR TRANSPORT ASSOCIATION AND EUROPEAN LOW FARES AIRLINE ASSOCIATION) *v* DEPARTMENT FOR TRANSPORT
[2004] 3 C.M.L.R. 20 [High Court, Queen's Bench Division (Administrative Court)—July 14, 2004] 403
European Court procedure—references under Art.234 EC—national courts—jurisdiction—Art.55 and 104A of Rules of procedure—priority of reference—accelerated procedure—air transport—Regulation 261/2004—denied boarding compensation system—applicants challenging validity of regulation—appropriate for national court to express view on whether case fit for expedition under Rules of Procedure—real risk of serious financial damage for low fares airlines under regulation—significant public interest in continuing their viability—principle applicable where applicant challenging validity of measure providing for criminal sanctions—strength of applicants' arguments also justifying expedition.

BEFORE UNITED KINGDOM COURTS—*continued*

RUTHERFORD AND ANOTHER *v* SECRETARY OF STATE FOR TRADE AND INDUSTRY
[2004] 3 C.M.L.R. 53 [Court of Appeal (Civil Division)—September 3, 2004] 1158
Employment—indirect sex discrimination—Community law and national law—Employment Rights Act 1996—employees over 65 not entitled to unfair dismissal or redundancy payments—whether in breach of Art.141 EC—need to identify disparate adverse impact on men—relevant pool of comparison—entire workforce to which unfair dismissal and redundancy pay requirement of being under 65 applied—no evidence of "considerable" disparity applying ECJ ruling in Seymour-Smith—Directive 97/80—burden of proof—Art.2—"indirect discrimination"—no prescription of methodology for identifying it.

SMITH KLINE BEECHAM PLC AND OTHERS *v* DOWELHURST LIMITED
See: BOEHRINGER INGELHEIM KG AND ANOTHER *v* SWINGWARD LIMITED

SOCIETY OF LLOYDS (THE) *v* LEVY AND OTHERS
[2004] 3 C.M.L.R. 56 High Court, Queen's Bench Division (Commercial Court)—July 30, 2004] 1233
Insurance—claim for payment of reinsurance premium by original insurer under assignment—application for summary judgment—defence based on Directive 73/239—protection of interests of insured persons—failure of insurer to comply with supervisory obligations—absence of direct effect of directive—procedural rules otherwise barring defence not in breach of Community law.

NUMERICAL AND CHRONOLOGICAL TABLE OF CASES REPORTED IN VOLUMES 99, 100 AND 101

together with *International Litigation Procedure* and *European Commercial Cases* (except competition) during January–December 2004. Competition cases reported in *European Commercial Cases* are listed in *C.M.L.R. Antitrust Reports.*

References in this table are to page numbers.

BEFORE THE EUROPEAN COURT OF JUSTICE

C 102 & 211/98 March 14, 2000 [2004] 2 C.M.L.R. 46	KOCAK *v* LANDESVERSICHERUNGSANSTALT OBERFRANKEN UND MITTELEFRANKEN; ÖRS *v* BUNDESKNAPPSCHAFT	2004:2	1065
C–464/98 January 11, 2001 [2004] 1 C.M.L.R. 45	WESTDEUTSCHE LANDESBANK GIROZENTRALE *v* STEFAN	2004:1	1429
C–62/99 March 29, 2001 [2004] 2 C.M.L.R. 53	BOFROST* JOSEF H BOQUOI DEUTSCHLAND WEST	2004:2	1223
C–255/99 February 5, 2002 [2004] 1 C.M.L.R. 41	HUMER	2004:1	1312
C–285 & 286/99 November 27, 2001 [2004] 1 C.M.L.R. 2	IMPRESA LOMBARDINI SpA-IMPRESA GENERALE DI COSTRUZIONI AND ANOTHER *v* ANAS-ENTE NAZIONALE PER LE STRADE AND ANOTHER	2004:1	27
C–379/99 October 9, 2001 [2004] 2 C.M.L.R. 1	PENSIONSKASSE FÜR DIE ANGESTELLTEN DER BARMER ERSATZKASSE VVAG *v* MENAUER	2004:2	1
C–385/99 May 13, 2003 [2004] 2 C.M.L.R. 33	MÜLLER-FAURÉ *v* ONDERLINGE WAARBORGMAATSCHAPPIJ OZ ZORGVERZEKERINGEN UA	2004:2	777
C–476/99 March 19, 2002 [2004] 2 C.M.L.R. 49	LOMMERS *v* MINISTER VAN LANDBOUW, NATUURBEHEER EN VISSERIJ	2004:2	1141
C–478/99 May 7, 2002 [2004] 2 C.M.L.R. 34	EC COMMISSION *v* SWEDEN (RE THE IMPLEMENTATION OF THE UNFAIR CONSUMER TERMS DIRECTIVE)	2004:2	825
C 515, 519-524 & 526-540/99 March 5, 2002 [2004] 1 C.M.L.R. 44	REISCH AND OTHERS *v* BÜRGERMEISTER DER LANDESHAUPTSTADT SALZBURG AND ANOTHER	2004:1	1394
C–516/99 May 30, 2002 [2004] 3 C.M.L.R. 12	SCHMID	2004:3	249
C–24/00 February 5, 2004 [2004] 3 C.M.L.R. 25	EC COMMISSION *v* FRANCE (RE FOOD AND DRINK ADDITIVES)	2004:3	497
C–43/00 January 15, 2002 [2004] 3 C.M.L.R. 8	ANDERSEN OG JENSEN APS *v* SKATTEMINISTERIET	2004:3	161
C–51/00 January 24, 2002 [2004] 1 C.M.L.R. 26	TEMCO SERVICE INDUSTRIES SA *v* IMZILYEN AND OTHERS	2004:1	877

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

C–55/00 January 15, 2002 [2004] 1 C.M.L.R. 23	GOTTARDO *v* INSTITUTO NAZIONALE DELLA PREVIDENZA SOCIALE (INPS)	2004:1	783
C–92/00 June 18, 2002 [2004] 3 C.M.L.R. 16	HOSPITAL INGENIEURE KRANKENHAUSTECHNIK PLANUNGS-GmbH (HI) *v* STADT WIEN	2004:3	333
C–99/00 June 4, 2002 [2004] 3 C.M.L.R. 29	CRIMINAL PROCEEDINGS AGAINST LYCKESKOG	2004:3	593
C–141/00 September 10, 2002 [2004] 3 C.M.L.R. 54	AMBULANTER PFLEGEDIENST KÜGLER GmbH *v* FINANZAMT FÜR KÖRPERSCHAFTEN I IN BERLIN	2004:3	1175
C–142/00 P April 10, 2003 [2004] 2 C.M.L.R. 41	EC COMMISSION *v* NEDERLANDSE ANTILLEN	2004:2	979
C–144/00 April 3, 2003 [2004] 1 C.M.L.R. 37	HOFFMANN	2004:1	1191
C–171/00 P January 15, 2002 [2004] 1 C.M.L.R. 21	LIBEROS *v* EC COMMISSION	2004:1	707
C–269/00 May 8, 2003 [2004] 2 C.M.L.R. 32	SEELING *v* FINANZAMT STARNBERG	2004:2	757
C–327/00 February 27, 2003 [2004] 2 C.M.L.R. 30	SANTEX SpA *v* USL	2004:2	687
C–340/00 December 13, 2001 [2004] 1 C.M.L.R. 3	EC COMMISSION *v* CWIK	2004:1	61
C–360/00 June 6, 2002 [2004] 2 C.M.L.R. 20	LAND HESSEN *v* G RICORDI	2004:2	451
C–385/00 December 12, 2002 [2004] 3 C.M.L.R. 21	DE GROOT *v* STAATSSECRETARIS VAN FINANCIËN	2004:3	409
C–438/00 May 8, 2003 [2004] 2 C.M.L.R. 38	DEUTSCHER HANDBALLBUND eV *v* KOLPAK	2004:2	909
C–440/00 January 13, 2004 [2004] 2 C.M.L.R. 54	KÜHNE & NAGEL AG & CO KG	2004:2	1242
C–4/01 November 6, 2003 [2004] 1 C.M.L.R. 15	MARTIN AND OTHERS *v* SOUTH BANK UNIVERSITY	2004:1	472
C–6/01 September 11, 2003 [2004] 1 C.M.L.R. 43	ASSOCIAÇÃO NACIONAL DE OPERADORES DE MÁQUINAS RECREATIVAS (ANOMAR) AND OTHERS *v* ESTADO FORTUGUÊS	2004:1	1357
C–17/01 April 29, 2004 [2004] 2 C.M.L.R. 31	FINANZAMT SULINGEN *v* SUDHOLZ	2004:2	724
C 34-38/01 November 27, 2003 [2004] 1 C.M.L.R. 10	ENIRISORSE SpA *v* MINISTERO DELLE FINANZE	2004:1	296
C–44/01 April 8, 2003 [2004] 1 C.M.L.R. 39	PIPPIG AUGENOPTIK GmbH & CO. KG *v* HARTLAUER HANDELSGESELLSCHAFT mbH	2004:1	1244
C–45/01 November 6, 2003 [2004] 1 C.M.L.R. 30	CHRISTOPH-DORNIER-STIFTUNG FÜR KLINISCHE PSYCHOLOGIE *v* FINANZAMT GIEßEN	2004:1	991

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

C–63/01 December 4, 2003 [2004] 1 C.M.L.R. 47	EVANS *v* THE SECRETARY OF STATE FOR THE ENVIRONMENT, TRANSPORT AND THE REGIONS AND THE MOTOR INSURERS' BUREAU	2004:1	1487
C–79/01 October 17, 2002 [2004] 3 C.M.L.R. 36	PAYROLL DATA SERVICES (ITALY) SRL AND OTHERS	2004:3	763
C–92/01 February 6, 2003 [2004] 2 C.M.L.R. 21	STYLIANAKIS *v* ELLINIKO DIMOSIO	2004:2	467
C–95/01 February 5, 2004 [2004] 3 C.M.L.R. 33	GREENHAM AND ABEL	2004:3	709
C–101/01 November 6, 2003 [2004] 1 C.M.L.R. 20	LINDQVIST	2004:1	673
C–106/01 April 29, 2004 [2004] 2 C.M.L.R. 26	R. (NOVARTIS PHARMACEUTICALS UK LTD) *v* THE LICENSING AUTHORITY (ESTABLISHED BY THE MEDICINES ACT 1968)	2004:2	565
C–110/01 June 19, 2003 [2004] 1 C.M.L.R. 13	TENNAH-DUREZ *v* CONSEIL NATIONAL DE L'ORDRE DES MEDECINS	2004:1	417
C–117/01 January 7, 2004 [2004] 1 C.M.L.R. 28	KB *v* NATIONAL HEALTH SERVICE PENSIONS AGENCY AND ANOTHER	2004:1	931
C–126/01 November 20, 2003 [2004] 1 C.M.L.R. 9	MINISTRE DE L'ECONOMIE, DES FINANCES ET DE L'INDUSTRIE *v* GEMO SA	2004:1	259
C–147/01 October 2, 2003 [2004] 1 C.M.L.R. 7	WEBER'S WINE WORLD HANDELS-GMBH AND OTHERS V ABGABENBERUFUNGSKOMMISSION WIEN	2004:1	147
C–155/01 September 11, 2003 [2004] 2 C.M.L.R. 10	COOKIES WORLD VERTRIEBSGESELLSCHAFT MBH IL *v* FINANZLANDESDIREKTION FÜR TIROL	2004:2	215
C–160/01 May 15, 2003 [2004] 1 C.M.L.R. 34	MAU *v* BUNDESANSTALT FÜR ARBEIT	2004:1	1113
C–212/01 November 20, 2003 [2004] 2 C.M.L.R. 17	UNTERPERTINGER *v* PENSIONSVERSICHERUNGSANSTALT DER ARBEITER	2004:2	365
C–215/01 December 11, 2003 [2004] 1 C.M.L.R. 27	STAATSANWALTSCHAFT AUGSBURG BEIM AMTSGERICHT AUGSBURG *v* SCHNITZER	2004:1	905
C–220/01 July 3, 2003 [2004] 1 C.M.L.R. 11	LENNOX *v* INDUSTRIA LAVORAZIONE CARNI OVINE (ILCO)	2004:1	345
C–230/01 January 15, 2004 [2004] 3 C.M.L.R. 32	THE INTERVENTION BOARD FOR AGRICULTURAL PRODUCE *v* PENYCOED FARMING PARTNERSHIP	2004:3	681
C–232/01 October 2, 2003 [2004] 3 C.M.L.R. 23	VAN LENT	2004:3	465
C–234/01 June 12, 2003 [2004] 3 C.M.L.R. 22	GERRITSE *v* FINANZAMT NEUKÖLLN-NORD	2004:3	446
C–245/01 October 23, 2003 [2004] 1 C.M.L.R. 5	RTL TELEVISION GMBH *v* NIEDERSÄCHSISCHE LANDESMEDIENANSTALT FÜR PRIVATEN RUNDFUNK	2004:1	105
C–256/01 January 13, 2004 [2004] 1 C.M.L.R. 35	ALLONBY *v* ACCRINGTON & ROSSENDALE COLLEGE AND OTHERS	2004:1	1141

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

C–261 & 262/01 October 21, 2003 [2004] 1 C.M.L.R. 18	BELGISCHE STAAT *v* VAN CALSTER AND OTHERS	2004:1	607
C–266/01 May 15, 2003 [2004] I.L.Pr. 32	PRESERVATRICE FONCIER TIARD SA *v* STAAT DER NEDERLANDEN	I.L.Pr.	565
C–300/01 May 15, 2003 [2004] 1 C.M.L.R. 29	RE SALZMANN	2004:1	959
C–307/01 November 20, 2003 [2004] 2 C.M.L.R. 18	D'AMBRUMENIL *v* COMMISSIONERS OF CUSTOMS AND EXCISE	2004:2	396
C–308/01 April 29, 2004 [2004] 2 C.M.L.R. 22	GIL INSURANCE LTD AND OTHERS *v* COMMISSIONERS OF CUSTOMS AND EXCISE	2004:2	483
C–313/01 November 13, 2003 [2004] 1 C.M.L.R. 24	MORGENBESSER *v* CONSIGLIO DELL'ORDINE DEGLI AVVOCATI DI GENOVA	2004:1	808
C–314/01 March 18, 2004 [2004] 2 C.M.L.R. 27	SIEMENS AG ÖSTERREICH, ARGE TELEKOM & PARTNER *v* HAUPTVERBAND DER ÖSTERREICHISCHEN SOZIALVERSICHERUNGSTRÄGER BIETERGEMEINSCHAFT EDS/ORGA	2004:2	601
C–341/01 April 29, 2004 [2004] 3 C.M.L.R. 30	PLATO PLASTIK ROBERT FRANK GMBH *v* CAROPACK HANDELSGESELLSCHAFT MBH	2004:3	632
C–342/01 March 18, 2004 [2004] 2 C.M.L.R. 3	MERINO GOMEZ *v* CONTINENTAL INDUSTRIAS DEL CAUCHO SA	2004:2	38
C–349/01 July 15, 2004 [2004] 3 C.M.L.R. 14	BETRIEBSRAT DER FIRMA ADS ANKER GMBH *v* ADS ANKER GMBH	2004:3	299
C–353/01 January 22, 2004 [2004] 1 C.M.L.R. 32	MATTILA *v* EU COUNCIL	2004:1	1059
C–364/01 December 11, 2003 [2004] 1 C.M.L.R. 40	THE HEIRS OF BARBIER *v* INSPECTEUR VAN DE BELASTINGDIENST PARTICULIEREN/ ONDERNEMINGEN BUITENLAND TE HEERLEN	2004:1	1283
C–387/01 April 29, 2004 [2004] 3 C.M.L.R. 42	WEIGEL *v* FINANZLANDESDIREKTION FÜR VORARLBERG	2004:3	931
C–408/01 October 23, 2003 [2004] 1 C.M.L.R. 14	ADIDAS-SALOMON AG AND ANOTHER *v* FITNESSWORLD TRADING LTD	2004:1	448
C–413/01 November 6, 2003 [2004] 1 C.M.L.R. 19	NINNI-ORASCHE *v* BUNDESMINISTER FÜR WISSENSCHAFT, VERKEHR UND KUNST	2004:1	638
C–422/01 June 26, 2003 [2004] 1 C.M.L.R. 4	FÖRSÄKRINGSAKTIEBOLAGET SKANDIA (PUBL) AND ANOTHER *v* RIKSSKATTEVERKET	2004:1	83
C–433/01 January 15, 2004 [2004] I.L.Pr. 8	FREISTAAT BAYERN *v* JAN BLIJDENSTEIN	I.L.Pr.	169
C–448/01 December 4, 2003 [2004] 1 C.M.L.R. 22	EVN AG AND ANOTHER *v* AUSTRIA	2004:1	739
C–465/01 September 16, 2004 [2004] 3 C.M.L.R. 58	EC COMMISSION *v* AUSTRIA (RE TRADE UNION RIGHTS)	2004:3	1268

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

C 486 & 488/01 P(R) February 21, 2002 [2004] 2 C.M.L.R. 50	FRONT NATIONAL AND MARTINEZ *v* EUROPEAN PARLIAMENT	2004:2	1174
C–486/01 P June 29, 2004 [2004] 2 C.M.L.R. 51	FRONT NATIONAL *v* EUROPEAN PARLIAMENT	2004:2	1191
C–497/01 November 27, 2003 [2004] 2 C.M.L.R. 24	ZITA MODES sàrl *v* ADMINISTRATION DE L'ENREGISTREMENT ET DES DOMAINES	2004:2	533
C–502/01 & 31/02 July 8, 2004 [2004] 3 C.M.L.R. 27	GAUMAIN-CERRI and BARTH *v* KAUFMÄNNISCHE KRANKENKASSE-PFLEGEKASSE and LANDESVERSICHERUMGSANSTALT RHEINPROVIIZ	2004:3	538
C–9/02 March 11, 2004 [2004] 3 C.M.L.R. 39	DE LASTEYRIE DU SAILLANT *v* MINISTERE DE L'ECONOMIE, DES FINANCES ET DE L'INDUSTRIE	2004:3	847
C–18/02 February 5, 2004 [2004] I.L.Pr. 10	DANMARKS REDERIFORENING *v* LO LANDSORGANISATIONEN I SVERIGE	I.L.Pr.	197
C–34/02 June 19, 2003 [2004] 1 C.M.L.R. 46	SANTE PASQUINI *v* ISTITUTO NAZIONALE DELLA PREVIDENZA SOCIALE (INPS)	2004:1	1451
C–42/02 November 13, 2003 [2004] 1 C.M.L.R. 38	LINDMAN	2004:1	1220
C–47/02 September 30, 2003 [2004] 2 C.M.L.R. 35	ANKER AND OTHERS *v* BUNDESREPUBLIK DEUTSCHLAND	2004:2	845
C–71/02 March 25, 2004 [2004] 2 C.M.L.R. 5	HERBERT KARNER INDUSTRIE-AUKTIONEN GMBH *v* TROOSTWIJK GMBH	2004:2	75
C–90/02 April 1, 2004 [2004] 3 C.M.L.R. 5	FINANZAMT GUMMERSBACH *v* BOCKEMÜHL	2004:3	79
C–110/02 June 29, 2004 [2004] 2 C.M.L.R. 58	EC COMMISSION *v* COUNCIL (RE AID TO PIG FARMERS)	2004:2	1330
C–112/02 April 1, 2004 [2004] 2 C.M.L.R. 15	KOHLPHARMA GMBH *v* BUNDESREPUBLIK DEUTSCHLAND	2004:2	324
C–116/02 December 9, 2003 [2004] I.L.Pr. 7	ERICH GASSER GMBH *v* MISAT SRL	I.L.Pr.	132
C–137/02 April 29, 2004 [2004] 2 C.M.L.R. 28	FINANZAMT OFFENBACH AM MAIN-LAND *v* FAXWORLD GBR	2004:2	637
C–138/02 March 23, 2004 [2004] 2 C.M.L.R. 8	COLLINS *v* SECRETARY OF STATE FOR WORK AND PENSIONS	2004:2	147
C–147/02 March 30, 2004 [2004] 2 C.M.L.R. 9	ALABASTER *v* WOOLWICH PLC AND SECRETARY OF STATE FOR SOCIAL SECURITY	2004:2	186
C–148/02 October 2, 2003 [2004] 1 C.M.L.R. 1	GARCIA AVELLO *v* ETAT BELGE	2004:1	1
C–152/02 April 29, 2004 [2004] 3 C.M.L.R. 46	TERRA BAUBEDARF-HANDEL GMBH *v* FINANZAMT OSTERHOLZ-SCHARMBECK	2004:3	1021

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

C–153/02 November 13, 2003 [2004] 1 C.M.L.R. 16	NERI *v* EUROPEAN SCHOOL OF ECONOMICS	2004:1	505
C–159/02 April 27, 2004 [2004] I.L.Pr. 25	TURNER *v* GROVIT	I.L.Pr.	411
C–167/02 P March 30, 2004 [2004] 2 C.M.L.R. 11	ROTHLEY AND OTHERS *v* EUROPEAN PARLIAMENT	2004:2	240
C–168/02 June 10, 2004 [2004] I.L.Pr. 27	KRONHOFER *v* MAIER	I.L.Pr.	492
C–181/02 P April 29, 2004 [2004] 2 C.M.L.R. 19	EC COMMISSION *v* KVAERNER WARNOW WERFT GMBH	2004:2	414
C–200/02 October 19, 2004 [2004] 3 C.M.L.R. 48	CHEN AND ZHU *v* SECRETARY OF STATE FOR THE HOME DEPARTMENT	2004:3	1060
C–201/02 January 7, 2004 [2004] 1 C.M.L.R. 31	THE QUEEN (WELLS) *v* SECRETARY OF STATE FOR TRANSPORT, LOCAL GOVERNMENT AND THE REGIONS	2004:1	1027
C–220/02 June 8, 2004 [2004] 3 C.M.L.R. 37	ÖSTERREICHISCHER GEWERKSHAFTSBUND, GEWERKSCHAFT DER PRIVATANGESTELLTEN *v* WIRTSCHAFTSKAMMER ÖSTERREICH	2004:3	784
C–224/02 April 29, 2004 [2004] 2 C.M.L.R. 23	PUSA *v* OSUUSPANKKIEN KESINÄINEN VAKUUTUSYHTIÖ	2004:2	514
C–230/02 February 12, 2004 [2004] 2 C.M.L.R. 2	GROSSMANN AIR SERVICE, BEDARESLUFTFAHRTUNTERNEHMEN GMBH & CO KG *v* REPUBLIK ÖSTERREICH	2004:2	19
C–237/02 April 1, 2004 [2004] 2 C.M.L.R. 13	FREIBURGER KOMMUNALBAUTEN GMBH BAUGESELLSCHAFT & CO KG *v* HOFSTETTER	2004:2	291
C–244/02 October 16, 2003 [2004] 3 C.M.L.R. 17	KAUPPATALO HANSEL OY *v* IMATRAN KAUPUNKI	2004:3	366
C–258/02 P December 12, 2003 [2004] 2 C.M.L.R. 42	BACTRIA *v* EC COMMISSION	2004:2	1000
C–262/02 July 13, 2004 [2004] 3 C.M.L.R. 1	EC COMMISSION *v* FRENCH REPUBLIC (RE "LOI EVIN")	2004:3	1
C–263/02 P April 1, 2004 [2004] 2 C.M.L.R. 12	EC COMMISSION *v* JEGO-QUERE & CIE SA	2004:2	266
C–264/02 March 4, 2004 [2004] 2 C.M.L.R. 14	COFINOGA MERIGNAC SA *v* SACHITHANATHAN	2004:2	302
C–265/02 February 5, 2004 [2004] I.L.Pr. 11	FRAHUIL SA *v* ASSITALIA SPA	I.L.Pr.	225
C–270/02 February 5, 2004 [2004] 3 C.M.L.R. 26	EC COMMISSION *v* ITALY (RE SPORTS FOODS)	2004:3	531
C–276/02 September 14, 2004 [2004] 3 C.M.L.R. 47	SPAIN *v* EC COMMISSION (RE GRUPO DE EMPRESAS ALVAREZ)	2004:3	1038
C–285/02 May 27, 2004 [2004] 2 C.M.L.R. 36	ELSNER-LAKEBERG *v* LAND NORDRHEIN-WESTFALEN	2004:2	874

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

C–286/02 April 1, 2004 [2004] 3 C.M.L.R. 34	F.LLI srl v PREFETTURA DI TREVISO	2004:3	733
C–315/02 July 15, 2004 [2004] 3 C.M.L.R. 13	LENZ *v* FINANZLANDESDIREKTION FUR TIROL	2004:3	274
C–319/02 September 7, 2004 [2004] 3 C.M.L.R. 40	MANNINEN	2004:3	881
C–320/02 April 1, 2004 [2004] 2 C.M.L.R. 56	FÖRVALTNINGS AB STENHOLMEN *v* RIKSSKATTEVERKET	2004:2	1307
C–345/02 July 15, 2004 [2004] 3 C.M.L.R. 9	PEARLE BV AND OTHERS *v* HOOFDBEDRIJFSCHAP AMBACHTEN	2004:3	182
C–346/02 September 7, 2004 [2004] 3 C.M.L.R. 50	EC COMMISSION *v* LUXEMBOURG (RE BONUS MALUS SYSTEM)	2004:3	1106
C–347/02 September 7, 2004 [2004] 3 C.M.L.R. 51	EC COMMISSION *v* FRANCE (RE BONUS MALUS SYSTEM)	2004:3	1132
C–365/02 July 15, 2004 [2004] 3 C.M.L.R. 43	LINDFORS	2004:3	967
C–373/02 April 28, 2004 [2004] 2 C.M.L.R. 47	ÖZTÜRK *v* PENSIONSVERSICHERUNGSANSTALT DER ARBEITER	2004:2	1097
C–382/02 September 16, 2004 [2004] 3 C.M.L.R. 55	CIMBER AIR A/S *v* SKATTEMINISTERIET	2004:3	1213
C–395/02 March 3, 2004 [2004] 2 C.M.L.R. 25	TRANSPORT SERVICE NV *v* BELGISCHE STAAT	2004:2	557
C–400/02 September 16, 2004 [2004] 3 C.M.L.R. 52	MERIDA *v* GERMANY	2004:3	1140
C–429/02 July 13, 2004 [2004] 3 C.M.L.R. 2	BACARDI FRANCE *v* TFI (RE "LOI EVIN")	2004:3	30
C–443/02 July 15, 2004 [2004] 3 C.M.L.R. 10	SCHREIBER	2004:3	211
C–456/02 September 7, 2004 [2004] 3 C.M.L.R. 38	TROJANI *v* CENTRE PUBLIC D'AIDE SOCIALE DE BRUXELLES (CPAS)	2004:3	820
C–28/03 September 16, 2004 [2004] 3 C.M.L.R. 57	EPIKOURIKO KEFALAIO *v* IPOURGOS ANAPTIXIS	2004:3	1253
C–68/03 May 27, 2004 [2004] 2 C.M.L.R. 43	STAATSSECRETARIS VAN FINANCIËN *v* LIPJES	2004:2	1016
C–72/03 September 9, 2004 [2004] 3 C.M.L.R. 59	CARBONATI APUANI srl v COMUNE DI CARRARA	2004:3	1282
C–166/03 July 8, 2004 [2004] 3 C.M.L.R. 6	EC COMMISSION *v* FRANCE (RE "GOLD ALLOY" DESIGNATION)	2004:3	108
C–169/03 July 1, 2004 [2004] 3 C.M.L.R. 24	WALLENTIN *v* RIKSSKATTEVERKET	2004:3	479

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

C–213/03 July 15, 2004 [2004] 3 C.M.L.R. 19	SYNDICAT PROFESSIONNEL COORDINATION DES PECHEURS DE L'ETANG DE BERRE ET DE LA REGION *v* ELECTRICITE DE FRANCE (EDF)	2004:3	391
C–242/03 July 15, 2004 [2004] 3 C.M.L.R. 18	MINISTRE DES FINANCES *v* WEIDERT AND PAULUS	2004:3	374
C–268/03 June 8, 2004 [2004] 2 C.M.L.R. 57	DE BAECK *v* BELGISCHE STAAT	2004:2	1323
C–269/03 September 9, 2004 [2004] 3 C.M.L.R. 49	ADMINISTRATION DE L'ENREGISTREMENT ET DES DOMAINES AND STATE FO LUXEMBOURG *v* VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG sarl	2004:3	1091

BEFORE THE EUROPEAN COURT OF FIRST INSTANCE

T 228 & 233/99 March 6, 2003 [2004] 1 C.M.L.R. 17	WESTDEUTSCHE LANDESBANK GIROZENTRALE AND ANOTHER *v* EC COMMISSION	2004:1	529
T–366/00 April 10, 2003 [2004] 1 C.M.L.R. 6	SCOTT SA *v* EC COMMISSION	2004:1	133
T–157/01 March 16, 2004 [2004] 2 C.M.L.R. 29	DANSKE BUSVOGNMÆND *v* EC COMMISSION	2004:2	659
T–198/01 R April 4, 2002 [2004] 2 C.M.L.R. 6	TECHNISCHE GLASWERKE ILMENAU GmbH *v* EC COMMISSION	2004:2	107
T–198/01 July 8, 2004 [2004] 3 C.M.L.R. 7	TECHNISCHE GLASWERKE ILMENAU GmbH *v* EC COMMISSION	2004:3	118
T–313/02 September 30, 2004 [2004] 3 C.M.L.R. 60	MECA-MEDINA AND MAJCEN *v* EC COMMISSION	2004:3	1314
T–193/04 R October 15, 2004 [2004] 3 C.M.L.R. 44	TILLACK *v* EC COMMISSION	2004:3	986

BEFORE THE EFTA COURT

E-2/03 December 12, 2003 [2004] 2 C.M.L.R. 16	ÁKÆRUVALDIÐ (THE PUBLIC PROSECUTOR) *v* ÁSGEIRSSON AND OTHERS	2004:2	346

BEFORE AUSTRIAN COURTS

June 13, 2002 Oberster Gerichtshof (Case 8 0bA 288/01p) [2004] E.C.C. 4	RE AN EMPLOYER'S CALL-MONITORING SYSTEM	E.C.C.	31
September 30, 2002 Oberster Gerichtshof (Case 1 Ob 169/02p) [2004] E.C.C. 20	RE DEFECTIVE ROOM DIVIDERS	E.C.C.	289

BEFORE BELGIAN COURTS

December 15, 2003 Tribunal de Travail, Charleroi [2004] I.L.Pr. 17	WARBECQ *v* RYANAIR LTD	I.L.Pr.	338

BEFORE DUTCH COURTS

September 21, 2001 Hoge Raad (Case C99/245 HR) [2004] I.L.Pr. 9	BUS BERZELIUS UMWELT-SERVICE AG *v* CHEMCONSERVE BV AND REAKT LTD	I.L.Pr.	183
June 21, 2002 Hoge Raad (Case C01/241HR) [2004] I.L.Pr. 33	SPRAY NETWORK NV *v* TELENOR VENTURE AS	I.L.Pr.	586
October 17, 2003 Hoge Raad [2004] I.L.Pr. 13	LEFFLER *v* BERLIN CHEMIE AG	I.L.Pr.	264
October 24, 2003 Hoge Raad (Case CO2/090 HR) [2004] I.L.Pr. 45	LAMBRECHT *v* PAARDEKOOPER & HOFMAN CO	I.L.Pr.	748
January 9, 2004 Hoge Raad (Case R03/091 HR) [2004] I.L.Pr. 37	X *v* FORTIS BANK (NEDERLAND) NV	I.L.Pr.	680

BEFORE FRENCH COURTS

May 15, 2002 Cour de Cassation [2004] E.C.C. 26	HACHETTE FILIPACCHI AND ANOTHER *v* SYGMA SA	E.C.C.	398
September 4, 2002 Commission de la Sécurité des Consommateurs [2004] E.C.C. 3	RE DANGEROUS FUNCTIONAL TOYS	E.C.C.	49
November 5, 2002 Cour de Cassation [2004] E.C.C. 33	HARTE DE LORIOL CHANDIEU *v* SOCIETE GENERALE	E.C.C.	505
January 28, 2003 Cour de Cassation [2004] E.C.C. 24	CASARIL *v* HAVAS INTERACTIVE AND ANOTHER	E.C.C.	388
May 6, 2003 Cour de Cassation [2004] E.C.C. 30	VIDEO ADAPT *v* SYNDICAT NATIONAL DES AUTEURS ET COMPOSITEURS (SNAC)	E.C.C.	487
June 17, 2003 Cour de Cassation [2004] I.L.Pr. 21	AZERGLASS sarl *v* TAROGLASS DI CARAMETTI ET LUSARDI	I.L.Pr.	363
June 17, 2003 Cour de Cassation [2004] E.C.C. 31	LE QUILLEC *v* OLIVIO SA	E.C.C.	490
June 18, 2003 Cour de Cassation (Chambre Criminelle) [2004] E.C.C. 40	PROCUREUR GENERAL DE LAW REPUBLIQUE PRES LA COUR D'APPEL DE PARIS AND OTHERS *v* ALLAIN AND OTHERS	E.C.C.	582
June 19, 2003 Cour d'Appel, Paris [2004] E.C.C. 23	CARPENTIER *v* SOCIETE CHEVALLIER DERMAGNE PINTON AND OTHERS	E.C.C.	381
September 4, 2003 Cour d'Appel, Versailles [2004] I.L.Pr. 6	KLEMPA (IN HIS CAPACITY AS JOINT ADMINISTRATOR OF ISA DAISYTEK SAS) *v* IS DAISYTEK SAS	I.L.Pr.	111
September 23, 2003 Cour de Cassation [2004] E.C.C. 19	LABORATOIRE GLAXOSMITHKLINE *v* A JEANPERT AND ANOTHER	E.C.C.	287
November 20, 2003 Cour de Cassation [2004] E.C.C. 41	GOURLAIN AND OTHERS *v* SEITA SA	E.C.C.	594

BEFORE FRENCH COURTS—*continued*

November 25, 2003 Cour de Cassation [2004] I.L.Pr. 47	PUSCASU *v* BANCO DI LUGANO	I.L.Pr.	771
December 9, 2003 Cour de Cassation [2004] I.L.Pr. 41	CASTELLBLANCH SA *v* CHAMPAGNE LOUIS ROEDERER SA	I.L.Pr.	696
December 9, 2003 Cour de Cassation [2004] I.L.Pr. 38	GOVERNMENT OF THE RUSSIAN FEDERATION *v* NOGA D'IMPORTATION ET D'EXPORTATION SA	I.L.Pr.	685
January 6, 2004 Cour de Cassation [2004] I.L.Pr. 40	EMILCERAMICA *v* JANNIER AND GENDRY	I.L.Pr.	693
January 20, 2004 Cour de Cassation [2004] I.L.Pr. 28	GIE RÉUNION EUROPÉENNE AND OTHERS *v* ZURICH SEGUROS (now ZURICH ESPAÑA)	I.L.Pr.	507
January 20, 2004 Cour de Cassation [2004] E.C.C. 35	LE SERVEUR ADMINISTRATIF SA *v* ERHMANN AND ANOTHER	E.C.C.	522
January 21, 2004 Cour de Cassation [2004] I.L.Pr. 18	SHELL INTERNATIONAL LIMITED *v* LIEM	I.L.Pr.	347
March 2, 2004 Cour de Cassation [2004] I.L.Pr. 39	FRANCK MULLER WATCHLAND (STE) *v* COURAGE COMPETITION SA	I.L.Pr.	691

BEFORE GERMAN COURTS

July 5, 2001 Bundesgerichtshof (Case I ZR 335/98) [2004] E.C.C. 18	RE COPYRIGHT FEES ON SCANNERS	E.C.C.	281
January 24, 2002 Bundesgerichtshof (Case I ZR 102/99) [2004] E.C.C. 25	RE POSTCARDS OF THE WRAPPED REICHSTAG	E.C.C.	390
April 16, 2002 Bundesgerichtshof (Case XI ZR 375/00) [2004] E.C.C. 32	RE VISA ELECTRON CREDIT CARDS	E.C.C.	494
May 14, 2002 Bundesgerichtshof (Case VI ZR 220/01) [2004] E.C.C. 37	RE A PHOTOGRAPH USED IN ADVERTISING	E.C.C.	549
June 27, 2002 Oberlandesgericht, Karslruhe (Case 9 U 204/01) [2004] I.L.Pr. 49	RE CLAIM FOR PAYMENT OF FREIGHT CHARGES	I.L.Pr.	788
July 22, 2002 Oberlandesgericht, Koblenz (Case 12 U 266/01) [2004] E.C.C. 6	RE A NEGLIGENT ROAD WORTHINESS TEST	E.C.C.	62
August 14, 2002 Oberlandesgericht, Celle (Case 9 U 67/02) [2004] ilpre 44	RE GERMAN INVESTMENTS	I.L.Pr.	731
September 10, 2002 Bundesgerichtshof (Case XI ZR 151/99) [2004] E.C.C. 27	RE A SECURED LOAN	E.C.C.	400

BEFORE GERMAN COURTS—*continued*

March 12, 2003 Bundesverfassungs-gericht (Cases 1 BvR 330/96 and 1 BvR 348/99) [2004] E.C.C. 36	RE THE RIGHT TO PRIVACY OF TELECOMMUNICATIONS	E.C.C.	525
June 26, 2003 Landgericht, Bonn (Case 7 0 22/02) [2004] I.L.Pr. 48	RE CLAIM FOR PAYMENT FOR MACHINERY	I.L.Pr.	783
November 20, 2003 Bundesgerichtshof (Case I ZR 294/02) [2004] I.L.Pr. 20	RE PARALLEL PROCEEDINGS RELATING TO AN INTERNATIONAL CONTRACT OF CARRIAGE OF GOODS BY ROAD	I.L.Pr.	356

BEFORE IRISH COURTS

July 16, 2003 Supreme Court [2004] 1 C.M.L.R. 25	BROWNE *v* THE ATTORNEY GENERAL AND OTHERS	2004:1	841

BEFORE ITALIAN COURTS

September 11, 2002 Corte d'Appello, Trieste [2004] I.L.Pr. 42	ASSICURAZIONI GENERALI SPA *v* HERMANOS RODRIGUEZ SA	I.L.Pr.	699
April 2, 2003 Corte Suprema di Cassazione [2004] I.L.Pr. 30	DSK CHORNOMORSKE MORSKE PAROPLAVSTVO *v* CONTSHIP CONTAINERLINES LIMITED	I.L.Pr.	536
November 6, 2003 Corte Suprema di Cassazione [2004] I.L.Pr. 19	BL MACCHINE AUTOMATICHE SPA *v* WINDMOLLER & HOLSCHER KG	I.L.Pr.	350
February 19, 2004 Tribunale Civile e Penale de Parma [2004] I.L.Pr. 14	RE THE INSOLVENCY OF EUROFOOD IFSC LIMITED	I.L.Pr.	273

BEFORE UNITED KINGDOM COURTS

April 10, 2002 Inner House of the Court of Session, Scotland [2004] 2 C.M.L.R. 44	MPB STRUCTURES LTD *v* MUNRO	2004:2	1032
December 3, 2002 High Court, Queen's Bench Division (Commercial Court) [2004] I.L.Pr. 15	AIR FOYLE LTD AND ANOTHER *v* CENTER CAPITAL LTD	I.L.Pr.	280
March 17, 2003 High Court, Queen's Bench Division (Commercial Court) [2004] I.L.Pr. 12	DOLLFUS MIEG & CIE *v* CDW INTERNATIONAL LIMITED	I.L.Pr.	232

BEFORE UNITED KINGDOM COURTS—*continued*

March 18, 2003 High Court, Queen's Bench Division, Leeds Mercantile Court [2004] I.L.Pr. 1	COMET GROUP PLC *v* UNIKA COMPUTER SA	I.L.Pr.	10
March 21, 2003 High Court, Queen's Bench Division (Commercial Court) [2004] I.L.Pr. 3	TAVOULAREAS *v* TSAVLIRIS	I.L.Pr.	35
March 28, 2003 High Court, Queen's Bench Division (Commercial Court) [2004] I.L.Pr. 4	SWISS REINSURANCE COMPANY LIMITED *v* UNITED INDIA INSURANCE COMPANY	I.L.Pr.	53
May 12, 2003 High Court, Queen's Bench Division (Commercial Court) [2004] I.L.Pr. 2	CARNOUSTIE UNIVERSAL SA AND OTHERS *v* THE INTERNATIONAL TRANSPORT WORKERS FEDERATION AND OTHERS	I.L.Pr.	27
July 11, 2003 Court of Appeal [2004] E.C.C. 17	THE FOOTBALL ASSOCIATION PREMIER LEAGUE LIMITED AND OTHERS *v* PANINI UK LIMITED	E.C.C.	267
July 25, 2003 High Court, Chancery Division [2004] I.L.Pr. 16	BAS CAPITAL FUNDING CORPORATION AND OTHERS *v* MEDFINCO LIMITED AND OTHERS	I.L.Pr.	305
July 25, 2003 Court of Appeal (Civil Division) [2004] E.C.C. 39	LIGHT AND OTHERS *v* TY EUROPE LIMITED	E.C.C.	566
July 30, 2003 Court of Appeal (Civil Division) [2004] E.C.C. 38	SMITH *v* RELIANCE WATER CONTROLS LIMITED	E.C.C.	556
September 5, 2003 Employment Appeal Tribunal [2004] 2 C.M.L.R. 4	PARLIAMENTARY COMMISSIONER FOR ADMINISTRATION AND THE HEALTH SERVICE COMMISSIONERS (THE OMBUDSMAN) *v* FERNANDEZ	2004:2	59
October 6, 2003 High Court, Queen's Bench Division (Administrative Court) [2004] 2 C.M.L.R. 39	R. (ABNA LTD AND OTHERS) *v* THE SECRETARY OF STATE FOR HEALTH AND ANOTHER	2004:2	934
October 21, 2003 Court of Appeal (Civil Division) [2004] 1 C.M.L.R. 8	MARKS & SPENCER PLC *v* COMMISSIONERS OF CUSTOMS & EXCISE	2004:1	182
October 22, 2003 High Court, Queen's Bench Division (Commercial Court) [2004] I.L.Pr. 5	BASE METAL TRADING LIMITED *v* SHAMURIN	I.L.Pr.	74
October 27, 2003 High Court, Queen's Bench Division (Commercial Court) [2004] 1 C.M.L.R. 12	BETWS ANTHRACITE LIMITED *v* DSK ANTHRAZIT IBBENBUREN GmbH	2004:1	381

BEFORE UNITED KINGDOM COURTS—*continued*

November 19, 2003 High Court, Queen's Bench Division (Administrative Court) [2004] 1 C.M.L.R. 33	R. (TUM AND DARI) *v* SECRETARY OF STATE FOR THE HOME DEPARTMENT	2004:1	1092
November 28, 2003 High Court, Queen's Bench Division (Commercial Court) [2004] I.L.Pr. 23	ADVENT CAPITAL PLC *v* GN ELLINAS IMPORTERS-EXPORTERS LIMITED	I.L.Pr.	377
December 8, 2003 Court of Appeal (Civil Division) [2004] 1 C.M.L.R. 36	ALDERSON AND OTHERS *v* SECRETARY OF STATE FOR TRADE AND INDUSTRY	2004:1	1180
December 18, 2003 House of Lords [2004] 1 C.M.L.R. 42	DEPARTMENT FOR ENVIRONMENT, FOOD AND RURAL AFFAIRS *v* ASDA STORES LIMITED AND ANOTHER	2004:1	1348
December 18, 2003 Court of Appeal (Civil Division) [2004] I.L.Pr. 24	MORIN *v* BONHAMS & BROOKS LIMITED	I.L.Pr.	387
December 23, 2003 Outer House of the Court of Session, Scotland [2004] 2 C.M.L.R. 40	ABNA LTD *v* THE SCOTTISH MINISTERS	2004:2	967
January 21, 2004 Court of Appeal (Civil Division) [2004] 2 C.M.L.R. 7	R. (SAGEMASTER PLC) *v* COMMISSIONERS OF CUSTOMS AND EXCISE	2004:2	141
February 5, 2004 Court of Appeal (Civil Division) [2004] I.L.Pr. 29	TAVOULAREAS *v* TSAVLIRIS	I.L.Pr.	510
February 6, 2004 High Court, Queen's Bench Division [2004] I.L.Pr. 31	KING *v* LEWIS	I.L.Pr.	546
February 20, 2004 Court of Appeal (Civil Division) [2004] 2 C.M.L.R. 55	SECRETARY OF STATE FOR HEALTH *v* R. (WATTS)	2004:2	1273
March 5, 2004 Court of Appeal (Civil Division) [2004] 3 C.M.L.R. 3	BOEHRINGER INGELHEIM KG AND OTHERS *v* SWINGWARD LIMITED	2004:3	42
March 23, 2004 High Court, Chancery Division [2004] I.L.Pr. 22	ARROS INVEST LIMITED *v* RAFIK NISHANOV	I.L.Pr.	366
March 23, 2004 High Court, Chancery Division (Patents Court) [2004] I.L.Pr. 35	DENDRON GMBH *v* THE REGENTS OF THE UNIVERSITY OF CALIFORNIA	I.L.Pr.	641
March 25, 2004 Court of Appeal (Civil Division) [2004] 2 C.M.L.R. 59	BAMSEY *v* ALBON ENGINEERING	2004:2	1353

BEFORE UNITED KINGDOM COURTS—*continued*

April 7, 2004 High Court, Chancery Division [2004] I.L.Pr. 34	APPLE CORPS LIMITED *v* APPLE COMPUTER, INC	I.L.Pr.	597
April 28, 2004 Court of Appeal (Civil Division) [2004] 2 C.M.L.R. 45	CLARKE *v* FRANK STADDON LTD	2004:2	1040
April 29, 2004 High Court, Chancery Division [2004] I.L.Pr. 26	THE BANK OF TOKYO-MITSUBISHI LTD *v* BASKAN GIDA SANAYI VE PAZARLAMA AS	I.L.Pr.	427
May 4, 2004 High Court, Queen's Bench Division [2004] 3 C.M.L.R. 11	R. (H AND D) *v* SECRETARY OF STATE FOR WORK AND PENSIONS	2004:3	236
May 6, 2004 House of Lords [2004] 2 C.M.L.R. 37	A *v* CHIEF CONSTABLE OF WEST YORKSHIRE POLICE AND ANOTHER	2004:2	884
May 17, 2004 Court of Appeal (Civil Division) [2004] 3 C.M.L.R. 4	BOEHRINGER INGELHEIM KG AND OTHERS *v* SWINGWARD LIMITED	2004:3	72
May 24, 2004 Court of Appeal (Civil Division) [2004] 2 C.M.L.R. 48	R. (TUM AND DARI) *v* SECRETARY OF STATE FOR THE HOME DEPARTMENT	2004:2	1131
May 24, 2004 Court of Appeal (Civil Division) [2004] 2 C.M.L.R. 52	TALACRE BEACH CARAVAN SALES LTD *v* COMMISSIONERS OF CUSTOMS & EXCISE	2004:2	1219
May 28, 2004 Court of Appeal (Civil Division) [2004] 2 C.M.L.R. 60	LOSS RELIEF *v* IRC	2004:2	1375
June 6, 2004 Special Commissioners [2004] 3 C.M.L.R. 15	CADBURY SCHWEPPES PLC AND CADBURY SCHWEPPES OVERSEAS LIMITED *v* COMMISSIONERS OF INLAND REVENUE	2004:3	325
June 10, 2004 Court of Appeal (Civil Division) [2004] 3 C.M.L.R. 35	PENYCOED FARMING PARTNERSHIP *v* THE INTERVENTION BOARD FOR AGRICULTURAL PRODUCE	2004:3	758
July 7, 2004 High Court, Chancery Division [2004] I.L.Pr. 36	MAZUR MEDIA LIMITED *v* MAZUR MEDIA GMBH	I.L.Pr.	658
July 14, 2004 High Court, Queen's Bench Division (Administrative Court) [2004] 3 C.M.L.R. 20	R. (INTERNATIONAL AIR TRANSPORT ASSOCIATION AND EUROPEAN LOW FARES AIRLINE ASSOCIATION) *v* DEPARTMENT FOR TRANSPORT	2004:3	403
July 16, 2004 High Court, Queen's Bench Division (Commercial Court) [2004] I.L.Pr. 50	TRAVELERS CASUALTY AND SURETY COMPANY OF EUROPE LIMITED AND OTHERS *v* SUN LIFE ASSURANCE COMPANY OF CANADA (UK) LIMITED AND ANOTHER	I.L.Pr.	793

BEFORE UNITED KINGDOM COURTS—*continued*

July 19, 2004 Court of Appeal (Civil Division) [2004] 3 C.M.L.R. 45	CUSTOMS & EXCISE COMMISSIONERS *v* FIRST CHOICE HOLIDAYS	2004:3	1002
July 20, 2004 High Court, Chancery Division [2004] I.L.Pr. 46	SPEED INVESTMENTS LIMITED AND ANOTHER *v* FORMULA ONE HOLDINGS LIMITED AND OTHERS	I.L.Pr.	754
July 22, 2004 High Court, Chancery Division [2004] 3 C.M.L.R. 28	IKEA WHOLESALE LTD *v* THE COMMISSIONERS OF CUSTOMS AND EXCISE	2004:3	571
July 23, 2004 High Court, Chancery Division [2004] 3 C.M.L.R. 31	PHONOGRAPHIC PERFORMANCE LIMITED *v* DEPARTMENT OF TRADE AND INDUSTRY AND ANOTHER	2004:3	663
July 29, 2004 High Court, Chancery Division [2004] I.L.Pr. 43	MAHME TRUST REG AND OTHERS *v* LLOYDS TSB BANK PLC	I.L.Pr.	715
July 30, 2004 Court of Appeal (Civil Division) [2004] 3 C.M.L.R. 41	COMMISSIONERS OF CUSTOMS AND EXCISE AND ANOTHER *v* FEDERATION OF TECHNOLOGICAL INDUSTRIES AND OTHERS	2004:3	909
July 30, 2004 High Court, Queen's Bench Division (Commercial Court) [2004] I.L.Pr. 51	SHIBLAQ *v* SADIKOGLU	I.L.Pr.	826
July 30, 2004 High Court, Queen's Bench Division (Commercial Court) [2004] 3 C.M.L.R. 56	THE SOCIETY OF LLOYDS *v* LEVY AND OTHERS	2004:3	1233
September 3, 2004 Court of Appeal (Civil Division) [2004] 3 C.M.L.R. 53	RUTHERFORD AND ANOTHER *v* SECRETARY OF STATE FOR TRADE AND INDUSTRY	2004:3	1158

INDEX

References in this Index refer to case numbers.

1. *Subject Index*

ADMINISTRATIVE LAW

Confidentiality	TILLACK	44
European Ombudsman	TILLACK	44
Maladministration	TILLACK	44
Procedural rights	TGI *v* COMMISSION	7
Rights of the defence	TGI *v* COMMISSION	7
State aid	TGI *v* COMMISSION	7

ADVERTISING

Alcoholic drinks	COMMISSION *v* FRANCE	1
	BACARDI FRANCE *v* TFI	2
Indirect advertising	BACARDI FRANCE *v* TFI	2
Services	COMMISSION *v* FRANCE	1
	BACARDI FRANCE *v* TFI	2
TV	COMMISSION *v* FRANCE	1
	BACARDI FRANCE *v* TFI	2
Television without frontiers	BACARDI FRANCE *v* TFI	2

AGRICULTURE

Animal feedingstuffs	BELLIO *v* PREFETTURA DI TREVISO	34
Animal health	BELLIO *v* PREFETTURA DI TREVISO	34
Imports	BELLIO *v* PREFETTURA DI TREVISO	34
Milk levies	THE BOARD *v* PENYCOED	32
	PENYCOED *v* THE BOARD	35
Precautionary principle	BELLIO *v* PREFETTURA DI TREVISO	34
Reasonable tolerance	BELLIO *v* PREFETTURA DI TREVISO	34

AIR TRANSPORT

Compensation	IATA AND ELFAA	20
Denied boarding and cancellation	IATA AND ELFAA	20
Low fares airlines	IATA AND ELFAA	20
Regulations	IATA AND ELFAA	20

ALIENS

Associated third-countries	COMMISSION *v* AUSTRIA	58
Association agreements	COMMISSION *v* AUSTRIA	58
Carers	ZHU AND CHEN	48
Discrimination	COMMISSION *v* AUSTRIA	58
Migrant workers	COMMISSION *v* AUSTRIA	58
Residence	ZHU AND CHEN	48
Trade unions	COMMISSION *v* AUSTRIA	58

ANTI-COMPETITIVE PRACTICES

Anti-doping legislation	MECA-MEDINA *v* COMMISSION	60
"Economic activity"	MECA-MEDINA *v* COMMISSION	60
Sport	MECA-MEDINA *v* COMMISSION	60

AUSTRIA

Discrimination	COMMISSION *v* AUSTRIA	58
Employment	ÖSTERREICHISCHER GEWERKSCHAFTSBUND	37
Environment	PLATO PLASTIK *v* CAROPACK	30

AUSTRIA—*continued*
Failure to act COMMISSION *v* AUSTRIA 58
Migrant workers COMMISSION *v* AUSTRIA 58
National legislation PLATO PLASTIK *v* CAROPACK 30
ÖSTERREICHISCHER GEWERKSCHAFTSBUND 37
WEIGEL 42
Taxation WEIGEL 42

BELGIUM
Discrimination TROJANI *v* CPAS 38
EU citizenship TROJANI *v* CPAS 38
Migrant workers VAN LENT 23
TROJANI *v* CPAS 38
National legislation VAN LENT 23
TROJANI *v* CPAS 38

BROADCASTING
Services COMMISSION *v* FRANCE 1
BACARDI FRANCE *v* TFI 2
TV advertising COMMISSION *v* FRANCE 1
BACARDI FRANCE *v* TFI 2
Television without frontiers BACARDI FRANCE *v* TFI 2

CAPITAL
Coherence of tax systems LENZ 13
Derogations MANNINEN 40
Discrimination LENZ 13
WEIDERT AND PAULUS 18
MANNINEN 40
Dividends WEIDERT AND PAULUS 18
Effectiveness of fiscal supervision LENZ 13
Income tax LENZ 13
WEIDERT AND PAULUS 18
National law WEIDERT AND PAULUS 18
Permissible unequal treatment MANNINEN 40
Proportionality LENZ 13
Public interest LENZ 13
Residence MANNINEN 40
Restriction WEIDERT AND PAULUS 18
MANNINEN 40
Tax advantage LENZ 13
WEIDERT AND PAULUS 18
MANNINEN 40
Tax cohesion WEIDERT AND PAULUS 18
MANNINEN 40
Tax on dividends LENZ 13
Taxation WEIDERT AND PAULUS 18
Territoriality MANNINEN 40

COMMISSION
Discretionary powers TGI *v* COMMISSION 7
State aid TGI *v* COMMISSION 7

COMMUNITY LAW
Fundamental principles ZHU AND CHEN 48

COMMUNITY LAW AND NATIONAL LAW
Austria PLATO PLASTIK *v* CAROPACK 30
ÖSTERREICHISCHER GEWERKSCHAFTSBUND 37
WEIGEL 42
COMMISSION *v* AUSTRIA 58

COMMUNITY LAW AND NATIONAL LAW—*continued*

Belgium	VAN LENT	23
	TROJANI *v* CPAS	38
Breach of statutory duty	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
Civil procedure	LYCKESKOG	29
Copyright	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
Corporation tax	CADBURY SCHWEPPES	15
Customs duties	CARBONATI APUNATI	59
Denmark	ANDERSEN	8
Direct effect	EDF	19
Discrimination	CADBURY SCHWEPPES	15
	WEIDERT AND PAULUS	18
	DE GROOT	21
	WALLENTIN	24
	GERRITSE	22
	VAN LENT	23
	GAUMAIN-CERRI AND BARTH	27
	MANNINEN	40
	DE LASTEYRIE DU SAILLANT	39
	ZHU AND CHEN	48
	COMMISSION *v* AUSTRIA	58
Effectiveness of EC law	THE BOARD *v* PENYCOED	32
Effectiveness principle	HI *v* STADT WIEN	16
Employment	ÖSTERREICHISCHER GEWERKSCHAFTSBUND	37
Enforcement of EC law	THE BOARD *v* PENYCOED	32
Environment	EDF	19
	PLATO PLASTIK *v* CAROPACK	30
Equivalence principle	HI *v* STADT WIEN	16
Establishment	PAYROLL DATA SERVICES	36
	DE LASTEYRIE DU SAILLANT	39
Finland	MANNINEN	40
	LINDFORS	43
Food and drink	COMMISSION *v* FRANCE	25
	COMMISSION *v* ITALY	26
France	COMMISSION *v* FRANCE	1
	BACARDI FRANCE *v* TFI	2
	RE "GOLD ALLOY"	6
	COMMISSION *v* FRANCE	25
	DE LASTEYRIE DU SAILLANT	39
	COMMISSION *v* FRANCE	51
Free movement of goods	RE "GOLD ALLOY"	6
Freedom of movement	CADBURY SCHWEPPES	15
Germany	GERRITSE	22
	GAUMAIN-CERRI AND BARTH	27
	TERRA BAUBEDARF-HANDEL	46
Greece	EPIKOURIKO KEFALAIO	57
Imports	SCHREIBER	10
	COMMISSION *v* FRANCE	25
	COMMISSION *v* ITALY	26
	GREENHAM AND ABEL	33
Insurance	COMMISSION *v* LUXEMBOURG	50
	COMMISSION *v* FRANCE	51
	EPIKOURIKO KEFALAIO	57
Interpretation of national law	FIRST CHOICE HOLIDAYS	45
Italy	SCHREIBER	10
	COMMISSION *v* ITALY	26
	GREENHAM AND ABEL	33
	PAYROLL DATA SERVICES	36
	CARBONATI APUNATI	59
Labelling	RE "GOLD ALLOY"	6

COMMUNITY LAW AND NATIONAL LAW—*continued*

Legal certainty	FIRST CHOICE HOLIDAYS	45
Luxembourg	WEIDERT AND PAULUS	18
	VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG	49
	COMMISSION *v* LUXEMBOURG	50
Migrant workers	H AND D *v* SECRETARY OF STATE FOR WORK AND PENSIONS	11
	DE GROOT	21
	VAN LENT	23
	WALLENTIN	24
	COMMISSION *v* AUSTRIA	58
Nationality	ZHU AND CHEN	48
Netherlands	DE GROOT	21
Non-implementation of directives	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
Precious metals	RE "GOLD ALLOY"	6
Procedure	LLOYD'S *v* LEVY	56
Public procurement	HI *v* STADT WIEN	16
Regulation of trade	SCHREIBER	10
Remedies	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
Residence	ZHU AND CHEN	48
Services	COMMISSION *v* FRANCE	1
	BACARDI FRANCE *v* TFI	2
	GERRITSE	22
Sex discrimination	RUTHERFORD	53
Social security	GAUMAIN-CERRI AND BARTH	27
	TROJANI *v* CPAS	38
State liability	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
Sweden	WALLENTIN	24
	LYCKESKOG	29
Taxation	ANDERSEN	8
	DE GROOT	21
	GERRITSE	22
	WALLENTIN	24
	DE LASTEYRIE DU SAILLANT	39
	MANNINEN	40
	WEIGEL	42
	LINDFORS	43
TV advertising	COMMISSION *v* FRANCE	1
	BACARDI FRANCE *v* TFI	2
United Kingdom	H AND D *v* SECRETARY OF STATE FOR WORK AND PENSIONS	11
	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
	CUSTOMS & EXCISE *v* FTI	41
	RUTHERFORD	53
VAT	CUSTOMS & EXCISE *v* FTI	41
	FIRST CHOICE HOLIDAYS	45
	TERRA BAUBEDARF-HANDEL	46
	VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG	49
Vehicle registration	VAN LENT	23

COMPANIES

Capital	MANNINEN	40
Corporation tax	ANDERSEN	8
	MANNINEN	40
Discrimination	DE LASTEYRIE DU SAILLANT	39
	MANNINEN	40
Dividends	MANNINEN	40

COMPANIES—*continued*
Securities DE LASTEYRIE DU SAILLANT 39
Tax advantage MANNINEN 40
Transfer of assets ANDERSEN 8

CONSTITUTIONAL LAW
Association agreements COMMISSION *v* AUSTRIA 58
EEA Agreement BELLIO *v* PREFETTURA DI TREVISO 34
International treaties BELLIO *v* PREFETTURA DI TREVISO 34

CONSUMER PROTECTION
Additives COMMISSION *v* FRANCE 25
COMMISSION *v* ITALY 26
Food and drink COMMISSION *v* FRANCE 25
COMMISSION *v* ITALY 26
Imports COMMISSION *v* FRANCE 25
COMMISSION *v* ITALY 26
Labelling COMMISSION *v* FRANCE 25
COMMISSION *v* ITALY 26
Precautionary principle COMMISSION *v* FRANCE 25

COPYRIGHT
Remedies PPL *v* DEPARTMENT OF TRADE AND INDUSTRY 31
Sound recordings PPL *v* DEPARTMENT OF TRADE AND INDUSTRY 31

COURT OF FIRST INSTANCE
Judgments—prospective effect CARBONATI APUANI 59

COURT OF FIRST INSTANCE PROCEDURE
"Act" TILLACK 44
Action for annulment TILLACK 44
Action for damages TILLACK 44
Admissibility TILLACK 44
CARBONATI APUANI 59
Interim measures TILLACK 44
Interveners TILLACK 44
References under Art.234 EC CARBONATI APUANI 59
Right to judicial protection TILLACK 44

CUSTOMS
Charges of equivalent effect CARBONATI APUANI 59
"Custom Union" CARBONATI APUANI 59
Customs classification LYCKESKOG 29
Customs duties CARBONATI APUANI 59
Equivalent effect CARBONATI APUANI 59
Imports LYCKESKOG 29
Inter-State effect CARBONATI APUANI 59
Private use LYCKESKOG 29
Quantitative restrictions LYCKESKOG 29
"Single Market" CARBONATI APUANI 59
Taxation CARBONATI APUANI 59

DECISIONS
Judicial review TGI *v* COMMISSION 7
SPAIN *v* COMMISSION 47
Reasoning TGI *v* COMMISSION 7
State aid TGI *v* COMMISSION 7
SPAIN *v* COMMISSION 47

DENMARK
Corporation tax ANDERSEN 8
VAT CIMBER AIR 55

DIRECTIVES
Copyright PPL *v* DEPARTMENT OF TRADE AND INDUSTRY 31
Damages PPL *v* DEPARTMENT OF TRADE AND INDUSTRY 31
Direct effect PPL *v* DEPARTMENT OF TRADE AND INDUSTRY 31
KUGLER 54
LLOYD'S *v* LEVY 56
Environment PLATO PLASTIK *v* CAROPACK 30
Equal treatment RUTHERFORD 53
Implementation PPL *v* DEPARTMENT OF TRADE AND INDUSTRY 31
Insurance LLOYD'S *v* LEVY 56
Interpretation HANSEL *v* IMATRA 17
PLATO PLASTIK *v* CAROPACK 30
RUTHERFORD 53
KUGLER 54
CIMBER AIR 55
Languages PLATO PLASTIK *v* CAROPACK 30
CIMBER AIR 55
Public procurement HANSEL *v* IMATRA 17
Purpose PLATO PLASTIK *v* CAROPACK 30
Purposive interpretation FIRST CHOICE HOLIDAYS 45
Sex discrimination RUTHERFORD 53
State liability PPL *v* DEPARTMENT OF TRADE AND INDUSTRY 31
VAT FIRST CHOICE HOLIDAYS 45
VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG 49
KUGLER 54
CIMBER AIR 55

DISCRIMINATION
A8 Nationals H AND D *v* SECRETARY OF STATE FOR WORK AND PENSIONS 11
Austria LENZ 13
Burden of proof RUTHERFORD 53
Capital LENZ 13
WEIDERT AND PAULUS 18
MANNINEN 40
Comparators RUTHERFORD 53
Conditions of work COMMISSION *v* AUSTRIA 58
Corporation tax CADBURY SCHWEPPES 15
Disparate adverse impact RUTHERFORD 53
Employment ÖSTERREICHISCHER GEWERKSCHAFTSBUND 37
Equal pay ÖSTERREICHISCHER GEWERKSCHAFTSBUND 37
Establishment DE LASTEYRIE DU SAILLANT 39
EU citizenship GAUMAIN-CERRI AND BARTH 27
TROJANI *v* CPAS 38
LINDFORS 43
Free movement of goods RE "GOLD ALLOY" 6
Freedom of movement CADBURY SCHWEPPES 15
Frontier workers MERIDA 52
Indirect GERRITSE 22
MERIDA 52
RUTHERFORD 53

DISCRIMINATION—*continued*

Justification	MERIDA	52
	RUTHERFORD	53
Migrant workers	H AND D *v* SECRETARY OF STATE FOR WORK AND PENSIONS	11
	DE GROOT	21
	WALLENTIN	24
	GAUMAIN-CERRI AND BARTH	27
	WEIGEL	42
	COMMISSION *v* AUSTRIA	58
National legislation	LENZ	13
	CADBURY SCHWEPPES	15
	WEIDERT AND PAULUS	18
	MERIDA	52
	RUTHERFORD	53
	COMMISSION *v* AUSTRIA	58
Nationality	DE GROOT	21
	TROJANI *v* CPAS	38
	ZHU AND CHEN	48
	COMMISSION *v* AUSTRIA	58
Public law exception	COMMISSION *v* AUSTRIA	58
Public procurement	HI *v* STADT WIEN	16
Residence	DE GROOT	21
	GERRITSE	22
	WALLENTIN	24
	DE LASTEYRIE DU SAILLANT	39
	MANNINEN	40
	WEIGEL	42
	LINDFORS	43
Retirement age	RUTHERFORD	53
Right to stand for election	COMMISSION *v* AUSTRIA	58
Services	GERRITSE	22
Sex discrimination	RUTHERFORD	53
Social security	GAUMAIN-CERRI AND BARTH	27
Social security benefits	TROJANI *v* CPAS	38
Taxation	LENZ	13
	WEIDERT AND PAULUS	18
	DE GROOT	21
	GERRITSE	22
	WALLENTIN	24
	DE LASTEYRIE DU SAILLANT	39
	MANNINEN	40
	WEIGEL	42
	LINDFORS	43
Trade unions	COMMISSION *v* AUSTRIA	58
United Kingdom	CADBURY SCHWEPPES	15
Unpaid parental leave	ÖSTERREICHISCHER GEWERKSCHAFTSBUND	37

EEA

Constitutional law	BELLIO *v* PREFETTURA DI TREVISO	34
Discrimination	COMMISSION *v* AUSTRIA	58
Free movement of goods	BELLIO *v* PREFETTURA DI TREVISO	34
Migrant workers	COMMISSION *v* AUSTRIA	58
Trade unions	COMMISSION *v* AUSTRIA	58
Treaties	BELLIO *v* PREFETTURA DI TREVISO	34

EMPLOYMENT

Association agreements	COMMISSION *v* AUSTRIA	58
Comparators	ÖSTERREICHISCHER GEWERKSCHAFTSBUND	37
Discrimination	ÖSTERREICHISCHER GEWERKSCHAFTSBUND	37

EMPLOYMENT—*continued*

Discrimination	COMMISSION *v* AUSTRIA	58
Employees' elections	COMMISSION *v* AUSTRIA	58
Equal treatment	MERIDA	52
	RUTHERFORD	53
Frontier workers	MERIDA	52
Indirect discrimination	MERIDA	52
	RUTHERFORD	53
Migrant workers	COMMISSION *v* AUSTRIA	58
Military service	ÖSTERREICHISCHER GEWERKSCHAFTSBUND	37
"Pay"	ÖSTERREICHISCHER GEWERKSCHAFTSBUND	37
Redundancy	RUTHERFORD	53
Retirement	RUTHERFORD	53
Right to information	ADS ANKER	14
Right to stand for election	COMMISSION *v* AUSTRIA	58
Sex discrimination	RUTHERFORD	53
Termination payment	ÖSTERREICHISCHER GEWERKSCHAFTSBUND	37
Trade unions	COMMISSION *v* AUSTRIA	58
Unpaid parental leave	ÖSTERREICHISCHER GEWERKSCHAFTSBUND	37
Works councils—central management	ADS ANKER	14
Works councils—information	ADS ANKER	14
Workers' information	ADS ANKER	14

ENVIRONMENT

Direct effect	EDF	19
Marine pollution	EDF	19
National legislation	PLATO PLASTIK *v* CAROPACK	30
"Packaging"	PLATO PLASTIK *v* CAROPACK	30
Prior authorisation	EDF	19
"Producer"	PLATO PLASTIK *v* CAROPACK	30
Treaties	EDF	19
"Waste"	PLATO PLASTIK *v* CAROPACK	30
Waste collection	PLATO PLASTIK *v* CAROPACK	30
Waste management	PLATO PLASTIK *v* CAROPACK	30

ESTABLISHMENT

Companies	PAYROLL DATA SERVICES	36
	DE LASTEYRIE DU SAILLANT	39
Discrimination	DE LASTEYRIE DU SAILLANT	39
France	DE LASTEYRIE DU SAILLANT	39
National legislation	PAYROLL DATA SERVICES	36
Proportionality	PAYROLL DATA SERVICES	36
	DE LASTEYRIE DU SAILLANT	39
Protection of workers	PAYROLL DATA SERVICES	36
Public interest	PAYROLL DATA SERVICES	36
	DE LASTEYRIE DU SAILLANT	39
Public procurement	HI *v* STADT WIEN	16
Residence	DE LASTEYRIE DU SAILLANT	39
Subsidiaries	PAYROLL DATA SERVICES	36
Tax avoidance	DE LASTEYRIE DU SAILLANT	39
Tax cohesion	DE LASTEYRIE DU SAILLANT	39
Tax on capital gains	DE LASTEYRIE DU SAILLANT	39
Taxation	DE LASTEYRIE DU SAILLANT	39

EU CITIZENSHIP

Children	ZHU AND CHEN	48
Discrimination	TROJANI *v* CPAS	38
	LINDFORS	43

EU CITIZENSHIP—*continued*

Discrimination	ZHU AND CHEN	48
Equal treatment	GAUMAIN-CERRI AND BARTH	27
Freedom of movement	TROJANI *v* CPAS	38
	LINDFORS	43
	ZHU AND CHEN	48
Nationality	ZHU AND CHEN	48
Proportionality	TROJANI *v* CPAS	38
Residence	ZHU AND CHEN	48
Right of residence	TROJANI *v* CPAS	38
Residence	GAUMAIN-CERRI AND BARTH	27
	LINDFORS	43
Social security	GAUMAIN-CERRI AND BARTH	27
Social security benefits	TROJANI *v* CPAS	38
Taxation	LINDFORS	43

EUROPEAN COURT

Admissibility	SCHMID	12
	HI *v* STADT WIEN	16
"Court or Tribunal"	SCHMID	12
	HI *v* STADT WIEN	16
Jurisdiction	SCHMID	12
References under Art.234 EC	SCHMID	12
	HI *v* STADT WIEN	16

EUROPEAN COURT PROCEDURE

Accelerated procedure	IATA AND ELFAA	20
Admissibility	ANDERSEN	8
	EDF	19
	LYCKESKOG	29
	PLATO PLASTIK *v* CAROPACK	30
"Court or tribunal"	LYCKESKOG	29
Exceptional urgency	IATA AND ELFAA	20
Jurisdiction	ANDERSEN	8
Late pleadings	WEIGEL	42
Priority of hearings	IATA AND ELFAA	20
References under Art.234 EC	ANDERSEN	8
	EDF	19
	IATA AND ELFAA	20
	LYCKESKOG	29
	PLATO PLASTIK *v* CAROPACK	30
	TROJANI *v* CPAS	38
	WEIGEL	42
	LINDFORS	43
Useful guidance to national courts	TROJANI *v* CPAS	38

FINLAND

Capital	MANNINEN	40
National law	MANNINEN	40
National legislation	LINDFORS	43
Taxation	LINDFORS	43

FOOD AND DRINK

Additives	COMMISSION *v* FRANCE	25
	COMMISSION *v* ITALY	26
	GREENHAM AND ABEL	33
Energy drinks	COMMISSION *v* FRANCE	25
Imports	COMMISSION *v* FRANCE	25
	COMMISSION *v* ITALY	26
	GREENHAM AND ABEL	33
Labelling	COMMISSION *v* FRANCE	25
	COMMISSION *v* ITALY	26
Marketing	COMMISSION *v* FRANCE	25

FOOD AND DRINK—*continued*

Marketing	COMMISSION *v* ITALY	26
	GREENHAM AND ABEL	33
Precautionary principle	GREENHAM AND ABEL	33
Sports foods	COMMISSION *v* ITALY	26

FRANCE

Community law and national law	COMMISSION *v* FRANCE	1
	BACARDI FRANCE *v* TFI	2
Establishment	DE LASTEYRIE DU SAILLANT	39
Free movement of goods	RE "GOLD ALLOY"	6
Imports	COMMISSION *v* FRANCE	25
Insurance	COMMISSION *v* FRANCE	51
National legislation	RE "GOLD ALLOY"	6
	COMMISSION *v* FRANCE	25
	DE LASTEYRIE DU SAILLANT	39
	COMMISSION *v* FRANCE	51
Services	COMMISSION *v* FRANCE	1
	BACARDI FRANCE *v* TFI	2
Taxation	DE LASTEYRIE DU SAILLANT	39

FREE MOVEMENT OF GOODS

Biocidal products	SCHREIBER	10
Charges of equivalent effect to customs duties	CARBONATI APUANI	59
Consumer protection	RE "GOLD ALLOY"	6
Customs	CARBONATI APUANI	59
Discrimination	RE "GOLD ALLOY"	6
Double designation	RE "GOLD ALLOY"	6
EEA	BELLIO V PREFETTURA DI TREVISO	34
Food and drink	COMMISSION *v* FRANCE	25
	COMMISSION *v* ITALY	26
	GREENHAM AND ABEL	33
Imports	RE "GOLD ALLOY"	6
	SCHREIBER	10
	COMMISSION *v* FRANCE	25
	COMMISSION *v* ITALY	26
	GREENHAM AND ABEL	33
	BELLIO V PREFETTURA DI TREVISO	34
Insect repellents	SCHREIBER	10
Justification	RE "GOLD ALLOY"	6
	SCHREIBER	10
Labelling	RE "GOLD ALLOY"	6
Precious metals	RE "GOLD ALLOY"	6
Prior authorisation	SCHREIBER	10
Proportionality	RE "GOLD ALLOY"	6
	SCHREIBER	10
Public health	SCHREIBER	10
Quantitative restrictions	RE "GOLD ALLOY"	6
	SCHREIBER	10

FREE MOVEMENT OF PERSONS

Migrant workers	DE GROOT	21
	VAN LENT	23
	WALLENTIN	24
Services	GERRITSE	22

FREEDOM OF MOVEMENT

Capital	CADBURY SCHWEPPES	15
Carers	ZHU AND CHEN	48
Children	ZHU AND CHEN	48
Corporation tax	CADBURY SCHWEPPES	15
"Dependent relative"	ZHU AND CHEN	48

FREEDOM OF MOVEMENT—*continued*

Discrimination	CADBURY SCHWEPPES	15
	ZHU AND CHEN	48
Establishment	CADBURY SCHWEPPES	15
EU citizenship	TROJANI *v* CPAS	38
	LINDFORS	43
Migrant workers	TROJANI *v* CPAS	38
	WEIGEL	42
Residence	ZHU AND CHEN	48
Services	CADBURY SCHWEPPES	15
	ZHU AND CHEN	48
Taxation	WEIGEL	42
	LINDFORS	43

GERMANY

Migrant workers	GAUMAIN-CERRI AND BARTH	27
National legislation	GERRITSE	22
	TERRA BAUBEDARF-HANDEL	46
Social security	GAUMAIN-CERRI AND BARTH	27
Taxation	GERRITSE	22
VAT	BOCKEMÜHL	5
	TERRA BAUBEDARF-HANDEL	46
	KUGLER	54

GREECE

Insurance	EPIKOURIKO KEFALAIO	57
National legislation	EPIKOURIKO KEFALAIO	57

IMPORTS

Additives	COMMISSION *v* FRANCE	25
Animal feedingstuffs	BELLIO V PREFETTURA DI TREVISO	34
Consumer protection	COMMISSION *v* FRANCE	25
	COMMISSION *v* ITALY	26
Customs	LYCKESKOG	29
EEA	BELLIO V PREFETTURA DI TREVISO	34
Equivalent measures	COMMISSION *v* FRANCE	25
	COMMISSION *v* ITALY	26
	GREENHAM AND ABEL	33
	BELLIO V PREFETTURA DI TREVISO	34
Food and drink	COMMISSION *v* FRANCE	25
	COMMISSION *v* ITALY	26
Fortified food	GREENHAM AND ABEL	33
Member States discretion	BELLIO V PREFETTURA DI TREVISO	34
France	COMMISSION *v* FRANCE	25
Italy	COMMISSION *v* ITALY	26
Parallel	BOEHRINGER	3
Pharmaceuticals	BOEHRINGER	3
Precautionary principle	GREENHAM AND ABEL	33
	BELLIO V PREFETTURA DI TREVISO	34
Prior authorisation	COMMISSION *v* FRANCE	25
	COMMISSION *v* ITALY	26
Proportionality	COMMISSION *v* FRANCE	25
	COMMISSION *v* ITALY	26
	GREENHAM AND ABEL	33
	BELLIO V PREFETTURA DI TREVISO	34
Public health	COMMISSION *v* FRANCE	25
	COMMISSION *v* ITALY	26
	GREENHAM AND ABEL	33
	BELLIO V PREFETTURA DI TREVISO	34
Repackaging	BOEHRINGER	3
Simplified authorisation procedure	COMMISSION *v* FRANCE	25
Sports foods	COMMISSION *v* ITALY	26
Trade marks	BOEHRINGER	3

INSURANCE
Claims EPIKOURIKO KEFALAIO 57
Claims records COMMISSION *v* LUXEMBOURG 50
COMMISSION *v* FRANCE 51
Directives COMMISSION *v* LUXEMBOURG 50
COMMISSION *v* FRANCE 51
LLOYD'S *v* LEVY 56
Duty of supervision LLOYD'S *v* LEVY 56
Employment claims EPIKOURIKO KEFALAIO 57
Freedom to set rates COMMISSION *v* LUXEMBOURG 50
COMMISSION *v* FRANCE 51
Guarantee funds EPIKOURIKO KEFALAIO 57
Insolvency of insurer EPIKOURIKO KEFALAIO 57
Motor vehicles COMMISSION *v* LUXEMBOURG 50
COMMISSION *v* FRANCE 51
National legislation COMMISSION *v* LUXEMBOURG 50
COMMISSION *v* FRANCE 51
Premium rates COMMISSION *v* LUXEMBOURG 50
COMMISSION *v* FRANCE 51
Price-fixing COMMISSION *v* LUXEMBOURG 50
COMMISSION *v* FRANCE 51
Prior notification COMMISSION *v* LUXEMBOURG 50
COMMISSION *v* FRANCE 51
Protection of insured's interests LLOYD'S *v* LEVY 56
United Kingdom LLOYD'S *v* LEVY 56

INTERIM MEASURES
Court of First Instance procedure TILLACK 44
Interveners TILLACK 44
Prima facie TILLACK 44

ITALY
Establishment PAYROLL DATA SERVICES 36
Imports SCHREIBER 10
COMMISSION *v* ITALY 26
GREENHAM AND ABEL 33
National legislation COMMISSION *v* ITALY 26
GREENHAM AND ABEL 33
PAYROLL DATA SERVICES 36
Regulation of trade SCHREIBER 10

JUDGMENTS
Legal certainty CARBONATI APUANI 59
Prospective effect CARBONATI APUANI 59

LEGISLATION
Direct and individual concern IKEA 28
Locus standi IKEA 28
Regulations IKEA 28

LUXEMBOURG
Capital WEIDERT AND PAULUS 18
Insurance COMMISSION *v* LUXEMBOURG 50
National law WEIDERT AND PAULUS 18
National legislation VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG 49
COMMISSION *v* LUXEMBOURG 50
Taxation WEIDERT AND PAULUS 18
VAT VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG 49

MEMBER STATES
Austria COMMISSION *v* AUSTRIA 58

MEMBER STATES—*continued*

Breach of statutory duty	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
Compliance with Community law	WEIDERT AND PAULUS	18
Direct taxation	DE GROOT	21
	GERRITSE	22
	WALLENTIN	24
	DE LASTEYRIE DU SAILLANT	39
	MANNINEN	40
Discretion	COMMISSION *v* FRANCE	25
Discretionary powers	BELLIO V PREFETTURA DI TREVISO	34
	VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG	49
Double taxation agreements	DE GROOT	21
Enforcement of EC law	THE BOARD *v* PENYCOED	32
European Works Councils	ADS ANKER	14
Imports	COMMISSION *v* FRANCE	25
	COMMISSION *v* ITALY	26
Liability	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
Non-implementation of directives	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
Obligations	COMMISSION *v* FRANCE	1
	BACARDI FRANCE *v* TFI	2
	ADS ANKER	14
	HI *v* STADT WIEN	16
	DE GROOT	21
	WALLENTIN	24
	COMMISSION *v* FRANCE	25
	COMMISSION *v* ITALY	26
	THE BOARD *v* PENYCOED	32
	DE LASTEYRIE DU SAILLANT	39
	COMMISSION *v* AUSTRIA	58
Powers	COMMISSION *v* FRANCE	1
	BACARDI FRANCE *v* TFI	2
Public procurement	HI *v* STADT WIEN	16
Remedies	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
Right of option for taxation	VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG	49
Services	COMMISSION *v* FRANCE	1
	BACARDI FRANCE *v* TFI	2
Taxation	WEIDERT AND PAULUS	18
VAT	VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG	49

MIGRANT WORKERS

A8 Member States	H AND D *v* SECRETARY OF STATE FOR WORK AND PENSIONS	11
Accession Treaty 2003	H AND D *v* SECRETARY OF STATE FOR WORK AND PENSIONS	11
Allowances	MERIDA	52
Association agreements	COMMISSION *v* AUSTRIA	58
Collective agreements	MERIDA	52
Derogations	H AND D *v* SECRETARY OF STATE FOR WORK AND PENSIONS	11
Discrimination	H AND D *v* SECRETARY OF STATE FOR WORK AND PENSIONS	11
	DE GROOT	21
	VAN LENT	23
	WALLENTIN	24
	GAUMAIN-CERRI AND BARTH	27
	TROJANI *v* CPAS	38

MIGRANT WORKERS—*continued*

Discrimination	WEIGEL	42
	COMMISSION *v* AUSTRIA	58
EEA	COMMISSION *v* AUSTRIA	58
Equal treatment	MERIDA	52
Freedom of movement	TROJANI *v* CPAS	38
	MERIDA	52
Frontier workers	MERIDA	52
Indirect discrimination	MERIDA	52
Jobseekers from A8 countries	H AND D *v* SECRETARY OF STATE FOR WORK AND PENSIONS	11
Motor vehicle tax	WEIGEL	42
National derogations	H AND D *v* SECRETARY OF STATE FOR WORK AND PENSIONS	11
Nationality	MERIDA	52
Public law	COMMISSION *v* AUSTRIA	58
Residence	GAUMAIN-CERRI AND BARTH	27
Right of residence	TROJANI *v* CPAS	38
Right to stand for election	COMMISSION *v* AUSTRIA	58
Social security	GAUMAIN-CERRI AND BARTH	27
Social security benefits	H AND D *v* SECRETARY OF STATE FOR WORK AND PENSIONS	11
	TROJANI *v* CPAS	38
Taxation	DE GROOT	21
	GERRITSE	22
	WALLENTIN	24
	MERIDA	52
Trade unions	COMMISSION *v* AUSTRIA	58
VAT	WEIGEL	42
Vehicle registration	VAN LENT	23
"Worker"	GAUMAIN-CERRI AND BARTH	27

NATIONAL COURTS

Abuse of process	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
Action for damages	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
Admissibility	IKEA	28
	LYCKESKOG	29
Anti-dumping	IKEA	28
Co-operation with EC Commission	IKEA	28
Costs	PENYCOED *v* THE BOARD	35
Damages	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
Direct and individual concern	IKEA	28
Direct effect	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
Directives	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
	FIRST CHOICE HOLIDAYS	45
EC—appeal	CUSTOMS & EXCISE *v* FTI	41
EC law as defence	LLOYD'S *v* LEVY	56
Estoppel	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
Evidence	IKEA	28
Jurisdiction	CUSTOMS & EXCISE *v* FTI	41
Legal certainty	FIRST CHOICE HOLIDAYS	45
Locus standi	IKEA	28
National law	FIRST CHOICE HOLIDAYS	45
National procedural rules	LLOYD'S *v* LEVY	56
Obligatory reference	LYCKESKOG	29
Procedure	PENYCOED *v* THE BOARD	35
References under Art.234 EC	IKEA	28

NATIONAL COURTS—*continued*
References under Art.234 EC LYCKESKOG 29
PENYCOED *v* THE BOARD 35
CUSTOMS & EXCISE *v* FTI 41
Remedies LYCKESKOG 29
Res judicata LLOYD'S *v* LEVY 56
Time-limits PPL *v* DEPARTMENT OF TRADE AND INDUSTRY 31
Validity IKEA 28

NETHERLANDS
Discrimination DE GROOT 21
Migrant workers DE GROOT 21
National legislation DE GROOT 21
Taxation DE GROOT 21

NON-CONTRACTUAL LIABILITY
Causal link TILLACK 44
Maladministration TILLACK 44
Serious breach TILLACK 44

PHARMACEUTICALS
Parallel imports BOEHRINGER 3
Repackaging BOEHRINGER 3
Trade marks BOEHRINGER 3

PROCEDURE
Public procurement HI *v* STADT WIEN 16

PUBLIC PROCUREMENT
Award procedure—discontinuance HI *v* STADT WIEN 16
HANSEL *v* IMATRA 17
"Decision"—judicial review HI *v* STADT WIEN 16
Directives HANSEL *v* IMATRA 17
Equal treatment HI *v* STADT WIEN 16
HANSEL *v* IMATRA 17
Establishment HI *v* STADT WIEN 16
Invitation to tender—withdrawal HI *v* STADT WIEN 16
Services HI *v* STADT WIEN 16
Transparency HI *v* STADT WIEN 16
Work contract HI *v* STADT WIEN 16

REGULATION OF TRADE
Biocidal products SCHREIBER 10
Free movement of goods SCHREIBER 10
Harmonisation SCHREIBER 10
Imports GREENHAM AND ABEL 33
Insect repellents SCHREIBER 10
Insurance COMMISSION *v* LUXEMBOURG 50
COMMISSION *v* FRANCE 51
Marketing authorisation GREENHAM AND ABEL 33
Prior authorisation SCHREIBER 10
Prior notification COMMISSION *v* LUXEMBOURG 50
COMMISSION *v* FRANCE 51

REGULATIONS
Anti-dumping IKEA 28
Direct and individual concern IKEA 28

REMEDIES
Damages PPL *v* DEPARTMENT OF TRADE AND INDUSTRY 31
National courts LYCKESKOG 29

REMEDIES—*continued*
National courts PPL *v* DEPARTMENT OF TRADE AND INDUSTRY 31
Time-limits PPL *v* DEPARTMENT OF TRADE AND INDUSTRY 31

SERVICES
Alcoholic drinks COMMISSION *v* FRANCE 1
BACARDI FRANCE *v* TFI 2
Anti-doping legislation MECA-MEDINA *v* COMMISSION 60
Child care ZHU AND CHEN 48
Discrimination GERRITSE 22
"Economic activity" MECA-MEDINA *v* COMMISSION 60
France COMMISSION *v* FRANCE 1
BACARDI FRANCE *v* TFI 2
Income tax GERRITSE 22
Proportionality COMMISSION *v* FRANCE 1
BACARDI FRANCE *v* TFI 2
Public health COMMISSION *v* FRANCE 1
BACARDI FRANCE *v* TFI 2
Public procurement HI *v* STADT WIEN 16
Residence ZHU AND CHEN 48
Restriction COMMISSION *v* FRANCE 1
BACARDI FRANCE *v* TFI 2
Sport MECA-MEDINA *v* COMMISSION 60
Temporary medical services ZHU AND CHEN 48
TV advertising COMMISSION *v* FRANCE 1
BACARDI FRANCE *v* TFI 2

SOCIAL SECURITY
Benefits TROJANI *v* CPAS 38
Cash benefit GAUMAIN-CERRI AND BARTH 27
Discrimination GAUMAIN-CERRI AND BARTH 27
TROJANI *v* CPAS 38
EU citizenship TROJANI *v* CPAS 38
Invalid care allowance GAUMAIN-CERRI AND BARTH 27
Migrant workers GAUMAIN-CERRI AND BARTH 27
TROJANI *v* CPAS 38
Old age insurance GAUMAIN-CERRI AND BARTH 27
"Sickness benefit" GAUMAIN-CERRI AND BARTH 27
Sickness insurance GAUMAIN-CERRI AND BARTH 27
"Worker" TROJANI *v* CPAS 38

SPAIN
State aid SPAIN *v* COMMISSION 47

SPORT
Anti-competitive practices MECA-MEDINA *v* COMMISSION 60
Doping control MECA-MEDINA *v* COMMISSION 60
Services MECA-MEDINA *v* COMMISSION 60
Sporting legislation MECA-MEDINA *v* COMMISSION 60

STATE AID
"Aid" TGI *v* COMMISSION 7
PEARLE 9
SPAIN *v* COMMISSION 47
Financing PEARLE 9
Member States rights TGI *v* COMMISSION 7
Notification PEARLE 9
"Private creditor" test TGI *v* COMMISSION 7
Procedural rights TGI *v* COMMISSION 7
Proportionality TGI *v* COMMISSION 7
Public authorities PEARLE 9

STATE AID—*continued*
Reasoning TGI *v* COMMISSION 7
Restructuring aid TGI *v* COMMISSION 7
Rights of the defence TGI *v* COMMISSION 7
Spain SPAIN *v* COMMISSION 47
Waiver of debts SPAIN *v* COMMISSION 47

SWEDEN
Civil procedure LYCKESKOG 29
Discrimination WALLENTIN 24
Migrant workers WALLENTIN 24
National legislation WALLENTIN 24
LYCKESKOG 29
Taxation WALLENTIN 24

TAXATION
"Branch of activity" ANDERSEN 8
Business expenses GERRITSE 22
Capital LENZ 13
WEIDERT AND PAULUS 18
MANNINEN 40
Capital gains DE LASTEYRIE DU SAILLANT 39
Chargeable event LINDFORS 43
Community law and national law ANDERSEN 8
Consumption tax LINDFORS 43
Corporation tax ANDERSEN 8
CADBURY SCHWEPPES 15
Customs CARBONATI APUANI 59
Discrimination LENZ 13
WEIDERT AND PAULUS 18
DE GROOT 21
GERRITSE 22
WALLENTIN 24
DE LASTEYRIE DU SAILLANT 39
MANNINEN 40
WEIGEL 42
LINDFORS 43
Dividends MANNINEN 40
Double taxation LENZ 13
DE GROOT 21
GERRITSE 22
Double taxation agreements MANNINEN 40
Establishment DE LASTEYRIE DU SAILLANT 39
EU citizenship LINDFORS 43
Exemptions ANDERSEN 8
Finland MANNINEN 40
Fiscal cohesion DE LASTEYRIE DU SAILLANT 39
MANNINEN 40
Foreign subsidiaries CADBURY SCHWEPPES 15
France DE LASTEYRIE DU SAILLANT 39
Freedom of movement CADBURY SCHWEPPES 15
Frontier workers MERIDA 52
General system of internal dues WEIGEL 42
Imported second-hand cars WEIGEL 42
LINDFORS 43
Income tax LENZ 13
WEIDERT AND PAULUS 18
DE GROOT 21
GERRITSE 22
WALLENTIN 24
DE LASTEYRIE DU SAILLANT 39
MANNINEN 40
"Internal taxation" WEIGEL 42

TAXATION—*continued*

"Internal taxation"	CARBONATI APUANI	59
Legal certainty	VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG	49
Loss of revenue	MANNINEN	40
Member States discretion	VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG	49
Migrant workers	DE GROOT	21
	VAN LENT	23
	WALLENTIN	24
	WEIGEL	42
Motor vehicle tax	WEIGEL	42
	LINFORS	43
National legislation	WEIGEL	42
Progressivity rule	GERRITSE	22
Residence	DE GROOT	21
	GERRITSE	22
	WALLENTIN	24
Securities	DE LASTEYRIE DU SAILLANT	39
Shareholdings	WEIDERT AND PAULUS	18
Standard fuel consumption tax	WEIGEL	42
Tax advantage	LENZ	13
	DE GROOT	21
	GERRITSE	22
	WALLENTIN	24
	MANNINEN	40
Tax avoidance	CADBURY SCHWEPPES	15
	DE LASTEYRIE DU SAILLANT	39
Tax cohesion	WEIDERT AND PAULUS	18
	DE GROOT	21
	WALLENTIN	24
	DE LASTEYRIE DU SAILLANT	39
	MANNINEN	40
Tax neutrality	LINDFORS	43
Tax on dividends	LENZ	13
Territoriality	MANNINEN	40
Transfer of assets	ANDERSEN	8
Transfer of residence	WEIGEL	42
	LINDFORS	43
Valuation of taxed goods	WEIGEL	42
VAT	BOCKEMÜHL	5
	TERRA BAUBEDARF-HANDEL	46
	VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG	49
	CIMBER AIR	55
Wages	MERIDA	52

TRADE MARKS

"Necessity test"	BOEHRINGER	3
Parallel imports	BOEHRINGER	3
Passing off	BOEHRINGER	3
Pharmaceuticals	BOEHRINGER	3
Repackaging	BOEHRINGER	3

TREATIES

Accession Treaty 2003	H AND D *v* SECRETARY OF STATE FOR WORK AND PENSIONS	11
Association agreements	COMMISSION *v* AUSTRIA	58
Direct effect	EDF	19
EEA	BELLIO *v* PREFETTURA DI TREVISO	34
Environment	EDF	19
Interpretation	BELLIO *v* PREFETTURA DI TREVISO	34
Multilateral	EDF	19

UNITED KINGDOM

Corporation tax	CADBURY SCHWEPPES	15
Direct effect	LLOYD'S *v* LEVY	56
Discrimination	CADBURY SCHWEPPES	15
Employment	RUTHERFORD	53
Freedom of movement	CADBURY SCHWEPPES	15
	ZHU AND CHEN	48
Insurance	LLOYD'S *v* LEVY	56
Migrant workers	H AND D *v* SECRETARY OF STATE FOR WORK AND PENSIONS	11
National legislation	H AND D *v* SECRETARY OF STATE FOR WORK AND PENSIONS	11
	CADBURY SCHWEPPES	15
	FIRST CHOICE HOLIDAYS	45
	ZHU AND CHEN	48
	RUTHERFORD	53
Remedies	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
Sex discrimination	RUTHERFORD	53
State liability	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
VAT	FIRST CHOICE HOLIDAYS	45

VALUE ADDED TAX

Air transport	CIMBER AIR	55
Consideration	FIRST CHOICE HOLIDAYS	45
Denmark	CIMBER AIR	55
Direct effect	KUGLER	54
Directives	FIRST CHOICE HOLIDAYS	45
	CIMBER AIR	55
Exempt services	CIMBER AIR	55
Exempt supplies	CIMBER AIR	55
Exceptions	FIRST CHOICE HOLIDAYS	45
Exemptions	VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG	49
Exports	CIMBER AIR	55
Fiscal neutrality	CIMBER AIR	55
Fuelling and provisioning of aircraft	CIMBER AIR	55
Germany	BOCKEMÜHL	5
	TERRA BAUBEDARF-HANDEL	46
	KUGLER	54
Immediacy	TERRA BAUBEDARF-HANDEL	46
Immovable property	VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG	49
Input tax	TERRA BAUBEDARF-HANDEL	46
International transport	CIMBER AIR	55
Interpretation of national legislation	FIRST CHOICE HOLIDAYS	45
Invoices	BOCKEMÜHL	5
Invoicing	TERRA BAUBEDARF-HANDEL	46
Leasing	VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG	49
Legal certainty	FIRST CHOICE HOLIDAYS	45
Liability	CUSTOMS & EXCISE *v* FTI	41
Medical care	KUGLER	54
Member States discretions	KUGLER	54
National legislation	TERRA BAUBEDARF-HANDEL	46
Neutrality	TERRA BAUBEDARF-HANDEL	46
Out-patient care	KUGLER	54
Prior authorisation	VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG	49
Proportionality	TERRA BAUBEDARF-HANDEL	46
Retroactivity	VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG	49

VALUE ADDED TAX—*continued*

Reverse charge procedure	BOCKEMÜHL	5
Right of option by Member States	VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG	49
Right to deduct	BOCKEMÜHL	5
	TERRA BAUBEDARF-HANDEL	46
Right to deduct input tax	VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG	49
Taxable amount	FIRST CHOICE HOLIDAYS	45
Travel agents	FIRST CHOICE HOLIDAYS	45
United Kingdom	FIRST CHOICE HOLIDAYS	45

2. *Community Legislative Provisions*

EC TREATY

Art.2 (ex 2)	MECA-MEDINA *v* COMMISSION	60
10 (ex 5)	TILLACK	44
	FIRST CHOICE HOLIDAYS	45
12 (ex 6)	TROJANI *v* CPAS	38
	WEIGEL	42
17 (ex 8)	GAUMAIN-CERRI AND BARTH	27
18 (ex 8a)	TROJANI *v* CPAS	38
	LINDFORS	43
	ZHU AND CHEN	48
23 (ex 9)	WEIGEL	42
	CARBONATI APUANI	59
25 (ex 12)	WEIGEL	42
28 (ex 30)	BOEHRINGER	3
	RE "GOLD ALLOY"	6
	SCHREIBER	10
	COMMISSION *v* FRANCE	25
	COMMISSION *v* ITALY	26
	GREENHAM AND ABEL	33
30 (ex 36)	BOEHRINGER	3
	RE "GOLD ALLOY"	6
	SCHREIBER	10
	COMMISSION *v* FRANCE	25
	COMMISSION *v* ITALY	26
	GREENHAM AND ABEL	33
39 (ex 48)	DE GROOT	21
	VAN LENT	23
	WALLENTIN	24
	TROJANI *v* CPAS	38
	WEIGEL	42
	MERIDA	52
	MECA-MEDINA *v* COMMISSION	60
(2)	COMMISSION *v* AUSTRIA	58
43 (ex 52)	CADBURY SCHWEPPES	15
	PAYROLL DATA SERVICES	36
	TROJANI *v* CPAS	38
	DE LASTEYRIE DU SAILLANT	39
46 (ex 56)		
(1)	COMMISSION *v* FRANCE	1
	BACARDI FRANCE *v* TFI	2
49 (ex 59)	COMMISSION *v* FRANCE	1
	BACARDI FRANCE *v* TFI	2
	CADBURY SCHWEPPES	15
	GERRITSE	22
	TROJANI *v* CPAS	38
	MECA-MEDINA *v* COMMISSION	60
50 (ex 60)	GERRITSE	22

EC TREATY—*continued*

Art.55 (ex 66)	COMMISSION *v* FRANCE	1
	BACARDI FRANCE *v* TFI	2
56 (ex 73b)	CADBURY SCHWEPPES	15
	MANNINEN	40
(1)	LENZ	13
	WEIDERT AND PAULUS	18
58 (ex 73d)		
(1)	LENZ	13
(a)	WEIDERT AND PAULUS	18
	MANNINEN	40
(3)	LENZ	13
	MANNINEN	40
81 (ex 85)	MECA-MEDINA *v* COMMISSION	60
82 (ex 86)	MECA-MEDINA *v* COMMISSION	60
87 (ex 92)		
(1)	TGI *v* COMMISSION	7
	PEARLE	9
	SPAIN *v* COMMISSION	47
(3)(c)	TGI *v* COMMISSION	7
	TGI *v* COMMISSION	7
(3)	TGI *v* COMMISSION	7
	PEARLE	9
90 (ex 95)	WEIGEL	42
141 (ex 119)	ÖSTERREICHISCHER GEWERKSCHAFTSBUND	37
	RUTHERFORD	53
152 (ex 129)	BELLIO *v* PREFETTURA DI TREVISO	34
225 (ex 168a)		
(1)	TILLACK	44
226 (ex 169)	COMMISSION *v* AUSTRIA	58
230 (ex 173)		
(4)	IKEA	28
234 (ex 177)	SCHMID	12
	CADBURY SCHWEPPES	15
	HI *v* STADT WIEN	16
	IKEA	28
	LYCKESKOG	29
	PLATO PLASTIK *v* CAROPACK	30
	TROJANI *v* CPAS	38
	CUSTOMS & EXCISE *v* FTI	41
	CARBONATI APUANI	59
242 (ex 185)	TILLACK	44
243 (ex 186)	TILLACK	44
253 (ex 190)	TGI *v* COMMISSION	7
288 (ex 215)	TILLACK	44

REGULATION 1612/68

Art.7(4)	MERIDA	52
8	COMMISSION *v* AUSTRIA	58

REGULATION 1408/71

Art.4(1)(a)	GAUMAIN-CERRI AND BARTH	27
19(1)(b)	GAUMAIN-CERRI AND BARTH	27
(2)	GAUMAIN-CERRI AND BARTH	27

REGULATION 918/83

Art.45	LYCKESKOG	29

REGULATION 3950/92

Gen.	THE BOARD *v* PENYCOED	32

REGULATION 2938/97

Gen.	IKEA	28

REGULATION 659/1999
Art.20(1) TGI *v* COMMISSION 7

REGULATION 1073/1999
Art.10(2) TILLACK 44

REGULATION 261/2004
Gen. IATA AND ELFAA 20

DIRECTIVE 73/239
Gen. LLOYD'S *v* LEVY 56
Art.15 EPIKOURIKO KEFALAIO 57
16 EPIKOURIKO KEFALAIO 57

DIRECTIVE 75/117
Gen. ÖSTERREICHISCHER GEWERKSCHAFTSBUND 37

DIRECTIVE 77/388
Art.11A(1)(a) FIRST CHOICE HOLIDAYS 45
13A(1)(b) KUGLER 54
(c) KUGLER 54
(g) KUGLER 54
(2) KUGLER 54
C VERMIETUNGSGESELLSCHAFT OBJEKT KIRCHBERG 49
15(6) CIMBER AIR 55
(7) CIMBER AIR 55
(9) CIMBER AIR 55
17 TERRA BAUBEDARF-HANDEL 46
(2) BOCKEMÜHL 5
18 TERRA BAUBEDARF-HANDEL 46
(1) BOCKEMÜHL 5
21(3) CUSTOMS & EXCISE *v* FTI 41
22(3) BOCKEMÜHL 5
(8) CUSTOMS & EXCISE *v* FTI 41
26(2) FIRST CHOICE HOLIDAYS 45

DIRECTIVE 79/267
Art.17 EPIKOURIKO KEFALAIO 57
18 EPIKOURIKO KEFALAIO 57

DIRECTIVE 83/183
Art.1 WEIGEL 42
(1) LINDFORS 43
(2) LINDFORS 43

DIRECTIVE 89/104
Art.5 BOEHRINGER 3
7(1) BOEHRINGER 3
(2) BOEHRINGER 3

DIRECTIVE 89/552
Art.10(1) BACARDI FRANCE *v* TFI 2
11(1) BACARDI FRANCE *v* TFI 2
(2) BACARDI FRANCE *v* TFI 2

DIRECTIVE 89/665
Gen. HI *v* STADT WIEN 16
Art.1(1) HI *v* STADT WIEN 16
2(1)(b) HI *v* STADT WIEN 16

DIRECTIVE 90/364
Art.1 TROJANI *v* CPAS 38
(2)(b) ZHU AND CHEN 48

DIRECTIVE 90/434

Art.2(c)	ANDERSEN	8
(i)	ANDERSEN	8
4(1)	ANDERSEN	8

DIRECTIVE 92/49

Art.6	COMMISSION *v* LUXEMBOURG	50
	COMMISSION *v* FRANCE	51
29	COMMISSION *v* LUXEMBOURG	50
	COMMISSION *v* FRANCE	51
39	COMMISSION *v* LUXEMBOURG	50
	COMMISSION *v* FRANCE	51

DIRECTIVE 92/50

Art.12(2)	HI *v* STADT WIEN	16

DIRECTIVE 92/100

Art.8(2)	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31

DIRECTIVE 93/36

Art.7(2)	HANSEL *v* IMATRA	17

DIRECTIVE 94/45

Art.3(1)	ADS ANKER	14
(2)	ADS ANKER	14
4(1)	ADS ANKER	14
11	ADS ANKER	14

DIRECTIVE 94/62

Art.3(1)	PLATO PLASTIK *v* CAROPACK	30

DIRECTIVE 97/80

Art.2	RUTHERFORD	53

DIRECTIVE 98/8

Gen.	SCHREIBER	10
Art.2(2)(a)	SCHREIBER	10
4(1)	SCHREIBER	10

DECISION 2000/766

Gen.	BELLIO *v* PREFETTURA DI TREVISO	34

DECISION 2001/9

Gen.	BELLIO *v* PREFETTURA DI TREVISO	34

EC STATUTE OF THE COURT OF JUSTICE

Art.40	TILLACK	44

RULES OF PROCEDURE OF THE EUROPEAN COURT

Art.55	IATA AND ELFAA	20
104(3)	HANSEL *v* IMATRA	17
104A	IATA AND ELFAA	20

RULES OF PROCEDURE OF THE COURT OF FIRST INSTANCE

Art.104(2)	TILLACK	44

EC-POLAND EUROPE AGREEMENT

Art.37(1)	COMMISSION *v* AUSTRIA	58

EEC-TURKEY ASSOCIATION COUNCIL DECISION 1/80

Art.10(1)	COMMISSION *v* AUSTRIA	58

3. *EEA Legislative Provisions*

EEA AGREEMENT

Art.13	BELLIO *v* PREFETTURA DI TREVISO	34
28(2)	COMMISSION *v* AUSTRIA	58

4. *Multilateral Conventions*

PROTOCOL FOR THE PROTECTION OF THE MEDITERRANEAN SEA AGAINST POLLUTION FROM LAND-BASED SOURCES 1980

Art.6(3)	EDF	19

AMENDED PROTOCOL 1996

Art.6(1)	EDF	19

5. *National Legislation*

UNITED KINGDOM: EUROPEAN COMMUNITIES ACT 1972

Sect.2(1)	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31
(2)	PPL *v* DEPARTMENT OF TRADE AND INDUSTRY	31

TREATIES AND REGULATIONS REFERRED TO

References in this table are to case numbers.

A. COMMUNITY INSTRUMENTS

I. Constitutional Acts

Treaty establishing the European Community (The EC Treaty)
(Amsterdam, October 2, 1997)

General	1[H5], 1[24], 2[H6], 2[33], 3[100], 6[16], 7[H11], 7[H14], 7[H16], 7[1], 7[149], 7[172], 7[194], 8[15], 9[26], 13[H7], 13[H11], 13[16], 13[26–27], 13[35], 13[48], 16[H6], 16[H8], 16[42], 16[47], 17[31], 17[33], 18[H3], 18[H6], 18[8], 18[10], 18[20], 21[H8], 21[H10], 21[H13], 21[48], 21[50], 21[74], 21[84], 21[94], 21[96], 21[115], 21[R1], 23[10], 23[15], 25[16], 26[17], 27[1], 27[18], 27[34], 27[36], 27[R1], 28[41], 30[29], 33[31], 34[H7], 34[34], 34[40], 36[H7], 36[13], 36[31], 36[38], 38[H7], 38[H10], 38[12], 38[25], 38[32], 38[39], 38[42], 39[H8], 39[49], 40[H9], 40[25], 40[28–29], 40[42], 40[50], 42[H6–H7], 42[H14], 42[43], 42[52], 42[55], 42[57], 42[85], 43[H6], 43[34], 47[24], 48[H3], 48[H8], 48[H11], 48[14], 48[20], 48[25], 48[34], 48[39], 52[H7], 52[30], 53[35], 58[H1], 58[H9], 58[H10], 58[42–43], 58[47], 58[51], 59[7], 59[36], 59[38], 59[42], 60[H6–H7], 60[36], 60[40–42], 60[47], 60[49]
Art.2 (ex 2)	60[H4], 60[34], 60[37]
5 (ex 3b)	28[41]
10 (ex 5)	23[H4], 23[1], 23[11], 23[13], 32[H1], 32[H6–H7], 32[36–37], 32[41], 32[R1], 35[H1], 35[H3–H4], 35[3–4], 44[H8], 44[35], 44[44], 45[H7], 45[46]
12 (ex 6)	38[H1], 38[H10], 38[39–40], 38[43–44], 38[46], 38[R1], 42[H1], 42[H7], 42[1], 42[3], 42[39], 42[42–44], 42[57], 42[59–60], 42[R1], 58[25]
14 (ex 7a)	59[23]
(2)	59[H7], 59[23–24]
17 (ex 8)	27[H1], 27[H8], 27[33], 27[36], 27[R1]
(1)	48[H8], 48[25]
18 (ex 8a)	38[H1], 38[H3], 38[H7–H8], 38[1], 38[12], 38[29], 38[36], 43[H1], 43[H6], 43[23], 43[31], 43[33–34], 43[36], 43[R1], 48[H1], 48[H3], 48[H5], 48[H8], 48[H10], 48[H13], 48[1], 48[16], 48[20], 48[24], 48[32–33], 48[41], 48[45–47], 48[R1]
(1)	38[H7], 38[3], 38[31], 38[46], 38[R1], 48[H8], 48[15], 48[25]
Art.23 (ex 9)	42[H1], 42[H8], 42[1], 42[36], 42[39], 42[61], 42[64], 42[81], 42[83–84], 42[R1], 59[H1], 59[H3], 59[H5–H7], 59[H9], 59[1], 59[8], 59[12], 59[14], 59[16], 59[19–22], 59[28–29], 59[35], 59[R1]
(1)	42[4]
23 *et seq.*	59[H7], 59[24]
25 (ex 12)	42[H1], 42[H8], 42[1], 42[5], 42[36], 42[39], 42[61], 42[63–64], 42[81], 42[83–84], 42[R1], 59[H7], 59[21–22], 59[28–29]

Treaty establishing the European Community (The EC Treaty)
(Amsterdam, October 2, 1997)—*continued*

Art.28 (ex 30)	3[H6], 3[4], 3[12], 3[22], 3[80], 6[H1], 6[H3–H4], 6[1], 6[3], 6[5–6], 6[8], 6[10–11], 6[15], 6[21], 6[R1], 10[H1], 10[H3], 10[H8–H9], 10[1], 10[18–19], 10[40–41], 10[44–45], 10[49–50], 10[R1], 25[H1], 25[H4], 25[H10–H11], 25[1], 25[21–23], 25[76], 25[R1], 26[H1], 26[H3–H4], 26[1–2], 26[7], 26[12], 26[17–19], 26[26], 26[R1], 33[H1], 33[H3–H4], 33[1], 33[17–18], 33[29], 33[31–32], 33[34], 33[50], 33[R1], 34[25]
30 (ex 36)	3[12], 3[23–24], 3[34], 3[79], 3[83], 10[H1], 10[H8], 10[H11], 10[19], 10[42–44], 10[47], 10[49–50], 10[R1], 25[H1], 25[H8], 25[H12], 25[53–54], 25[57], 25[60], 25[64–66], 25[70], 26[H1], 26[H5], 26[1–2], 26[7], 26[12], 26[21–23], 26[26], 26[R1], 33[H1], 33[H3–H4], 33[H6], 33[H8], 33[1], 33[17–18], 33[29], 33[34], 33[40–41], 33[46–47], 33[50], 33[R1], 34[H3], 34[4], 34[25], 34[35], 34[39]
30 *et seq.*	30[23]
37 (ex 43)	30[23]
39 (ex 48)	11[8], 11[13], 11[18], 21[H1], 21[H3], 21[H8], 21[1], 21[33–34], 21[39], 21[43], 21[46–47], 21[52–53], 21[58], 21[64], 21[66], 21[71], 21[76], 21[95], 21[110–111], 21[113], 21[R1], 23[H1], 23[H3–H5], 23[1], 23[11–14], 23[25–26], 23[R1], 24[H1], 24[H3], 24[H6], 24[1], 24[8–9], 24[13], 24[20], 24[24], 24[R1], 27[H8], 27[13], 27[18], 27[32], 38[H1], 38[H3–H4], 38[1], 38[12–13], 38[15], 38[29], 38[46], 38[R1], 42[H1], 42[H6–H7], 42[1], 42[6], 42[35], 42[39], 42[42–44], 42[50–51], 42[55], 42[58–60], 42[R1], 52[H1], 52[H3–H5], 52[1], 52[14–15], 52[17–19], 52[21], 52[37], 52[R1], 58[H8], 58[1], 58[2], 58[18], 58[22–23], 58[39], 58[43], 58[56], 58[R1], 60[H6], 60[41–42]
(1)	21[3], 38[4]
(2)	21[3], 42[50], 58[H1], 58[H4–H5], 58[H10], 58[25], 58[29–30], 58[38], 58[44–45], 58[51–52]
(3)	38[5]
(c)	38[14]
39 *et seq.*	60[H5], 60[39]
43 (ex 52)	15[H1], 15[H3], 15[H6], 22[1], 22[22], 23[25], 36[H3–H5], 36[1], 36[9], 36[11–13], 36[22–23], 36[25–27], 36[39], 36[R1], 38[H3], 38[H6], 38[1], 38[12–13], 38[25], 38[29], 38[46], 38[R1], 39[H1], 39[H3–H4], 39[H7], 39[1], 39[14], 39[18–19], 39[24], 39[39–43], 39[46], 39[49], 39[58], 39[69], 39[R1]
43–48	36[H4], 36[24], 38[27]
46 (ex 56)	
(1)	1[H1], 1[H4], 1[H8], 1[19], 1[23], 1[25], 1[30], 2[H1], 2[H5], 2[H9], 2[32], 2[34], 2[37]
48 (ex 58)	36[H4], 36[24]
49 (ex 59)	1[H1], 1[H4], 1[H6–H7], 1[1], 1[16–17], 1[20–22], 1[25–27], 2[H1], 2[H5], 2[H7], 2[1], 2[21], 2[23], 2[30–31], 2[34–35], 2[41], 2[R1], 15[H1], 15[H3], 15[H6], 22[H1], 22[H4], 22[24], 22[28–29], 22[55], 22[R1], 36[H3], 36[1], 36[9], 36[11–12], 36[16], 36[22–23], 36[38], 38[H3], 38[H6], 38[1], 38[12–13], 38[25], 38[29], 38[46], 38[R1], 48[H5], 48[20], 60[H1], 60[H3], 60[H6–H7], 60[17], 60[32–33], 60[35], 60[41–42], 60[47], 60[68]
49 *et seq.*	60[H5], 60[39]
50 (ex 60)	22[H1], 22[H4], 22[H8], 22[24], 22[28–30], 22[53], 22[55], 22[R1]
55 (ex 66)	1[H4], 1[19], 1[23], 1[25], 2[H5], 2[32], 2[34]

Treaty establishing the European Community (The EC Treaty)
(Amsterdam, October 2, 1997)—*continued*

Art.56 (ex 73b)	12[1], 13[1], 13[26], 13[41], 13[49], 13[R1], 15[H1], 15[H3], 15[H6], 18[H5], 18[15], 40[H1], 40[H3], 40[H5], 40[H13], 40[1], 40[14], 40[17–18], 40[20], 40[24], 40[55], 40[R1]
(1)	12[15–16], 13[H3–H4], 13[14–16], 13[18], 13[22], 13[50], 18[H1], 18[H3], 18[1], 18[10–11], 18[28], 18[R1], 40[3]
58 (ex 73d)	12[1], 13[1], 13[41], 40[H3], 40[H13], 40[1], 40[14], 40[17–18], 40[55], 40[R1]
(1)	13[H1], 13[H3], 13[H5], 13[16], 13[24], 13[26–27], 13[49], 13[R1], 18[18], 40[H6], 40[4], 40[28]
(a)	12[15–16], 13[H6], 13[15], 13[28–29], 13[33], 18[H1], 18[H3], 18[1], 18[10–11], 18[16], 18[28], 18[R1], 40[H1], 40[H6], 40[26], 40[28–30], 40[32], 40[39]
(b)	12[16], 13[15], 13[45]
(3)	12[16], 13[H3], 13[H5], 13[15–16], 13[26–27], 13[49], 13[R1], 18[18], 40[H6], 40[5], 40[28–29]
81 (ex 85)	7[H16], 7[179], 7[194], 31[14], 59[H3], 59[H5], 59[1], 59[8], 59[13], 60[H1], 60[H3], 60[H6–H7], 60[15], 60[17–18], 60[20], 60[31], 60[35], 60[42], 60[47], 60[49], 60[60–61], 60[66]
(1)	60[33]
82 (ex 86)	7[H16], 7[141], 7[179], 7[194], 31[14], 60[H1], 60[H3], 60[H6–H7], 60[15], 60[17–18], 60[20], 60[33], 60[35], 60[42], 60[47], 60[49], 60[60], 60[66]
85 (ex 89)	59[H3], 59[H5], 59[1], 59[8], 59[13]
86 (ex 90)	59[H3], 59[H5], 59[1], 59[8], 59[13]
87 (ex 92)	9[H1]
(1)	7[H1], 7[3], 7[H6], 7[H8], 7[1], 7[21], 7[45–46], 7[71], 7[96–97], 7[129], 7[183], 7[212], 9[H3], 9[H5–H7], 9[1], 9[3], 9[6], 9[18], 9[20–21], 9[23–24], 9[27], 9[31], 9[33], 9[35], 9[39–41], 9[43], 9{R1], 47[H1], 47[H3–H4], 47[13], 47[18–19], 47[24]
(2)	47[16]
(3)	7[H13], 7[148], 7[168], 7[181], 47[16]
(a)	7[48]
(c)	7[H3], 7[H13–H14], 7[2], 7[45], 7[63], 7[141–142], 7[144–145], 7[149], 7[169], 7[173–174], 7[183], 7[212]
88 (ex 93)	7[4], 9[H1], 9[4], 47[H3]
(2)	7[H17–H19], 7[15], 7[177], 7[179], 7[181–182], 7[196], 7[201–202], 9[28], 47[11], 47[34]
(3)	7[H5], 7[61], 9[H1], 9[H3–H5], 9[1], 9[18], 9[20–23], 9[28], 9[30–31], 9[40–42], 9{R1]
90 (ex 95)	42[H1], 42[H8–H10], 42[H12–H15], 42[1], 42[7], 42[37], 42[39], 42[61], 42[63–67], 42[70], 42[78], 42[81], 42[83–89], 42[R1], 43[17], 59[H1], 59[H6], 59[16–18]
133 (ex 113)	28[2], 28[42]
(2)	28[42]
141 (ex 119)	37[H1], 37[H3–H5], 37[H7], 37[1], 37[23], 37[32–33], 37[35], 37[38–40], 37[46], 37[50], 37[53–54], 37[59], 37[65], 37[R1], 53[H1], 53[H3], 53[9], 53[11], 53[21–22], 53[32], 53[34]
(1)	37[3]
(2)	37[3]
152 (ex 129)	34[H1], 34[H8], 34[44]
225 (ex 168a)	
(1)	44[20]
226 (ex 169)	1[1], 6[H3], 6[1], 6[3], 25[H3], 25[1], 26[H3], 26[1], 50[H2–H3], 51[H2–H3], 58[H2–H3]
230 (ex 173)	28[H1], 28[H3–H4], 28[H6–H7], 28[5], 28[31], 28[49–52], 28[57], 28[61], 28[65], 28[67]

Treaty establishing the European Community (The EC Treaty)
(Amsterdam, October 2, 1997)—*continued*

Art.234 (ex 177) 2[H2], 2[1], 5[H2], 5[1], 8[H2], 8[1], 8[15], 9[H2], 9[1], 10[H1], 10[1], 12[H1–H2], 12[H4–H5], 12[H9], 12[1], 12[17], 12[28], 12[34–37], 12[44], 13[H2], 13[1], 14[H2], 14[1], 16[H1], 16[H2], 16[H4], 16[1], 16[24–25], 16[28], 17[H2], 17[1], 18[H2], 18[1], 19[H1–H2], 19[H4], 19[1], 19[27], 20[H1–H3], 20[1], 21[H2], 21[1], 22[H2], 22[1], 23[H2], 23[1], 24[H2], 24[1], 27[H2], 27[1], 27[15], 28[H1], 28[H3], 28[5], 28[51], 28[57], 28[68], 29[H1–H5], 29[1], 29[3], 29[8–13], 29[16], 29[18–20], 29[R1], 30[H1–H2], 30[1], 32[H2], 32[1], 33[H2], 33[1], 34[H2], 34[1], 34[25], 35[H1], 36[H2], 36[1], 37[H2], 37[1], 38[H2], 38[H9], 39[H2], 39[1], 39[41], 40[H2], 41[H1], 41[H4], 41[7], 42[H1–H2], 42[1], 43[H1–H2], 43[1], 46[H2], 46[1], 48[H2], 49[H2], 51[H2], 54[H2], 54[1], 55[H2], 56[2], 57[H2], 59[H1–H2]

242 (ex 185) 44[20]

243 (ex 186) 44[H2–H3], 44[12], 44[20]

251 (ex 189b) 20[9]

253 (ex 190) 7[H1], 7[H4], 7[H13], 7[54], 7[59], 7[149]

288 (ex 215) 44[H11], 44[52]

300 (ex 228)

(7) 28[42], 34[H6], 34[33]

Treaty of Accession 2003
(May 1, 2003)

General 11[H1], 1[H3–H4], 11[H6–H7], 11[2]

Art.6 11[23]

Annex V 11[3], 11[20]

para.1 11[4]

para.2 11[6]

The Single European Act
(Luxembourg, February 17, 1986)

General 59[H7], 59[23]

II. Legislative Acts

Regulations of the EC Council and Commission

17: [1959–62] O.J. Spec. Ed. 87

Art.3 60[15]

804/68: [1984] O.J. L90/10

General 32[3]

1612/68: [1968] O.J. Spec. Ed. (II) 475

General 11[H1], 11[H4], 11[H6], 11[8], 11[19], 11[28], 38[11], 48[20], 58[H4], 58[H10], 58[26], 58[43], 58[51]

Recital 1 58[3]

Title II 11[21], 11[23], 58[4]

Art.1 11[H4], 11[20]

1–6 11[H3], 11[6], 11[21], 11[23]

7 11[H4], 11[21], 11[23], 21[1], 21[46–47], 21[76], 21[111], 52[H5], 52[3], 52[21], 58[4–5], 58[26]

(1) 21[4], 38[1], 38[12], 52[3], 58[5]

(2) 11[H7], 11[28], 21[4], 58[5]

(4) 52[H1], 52[H4], 52[3], 52[19], 52[37], 52[R1], 58[5]

8 58[H1], 58[H4], 58[H10], 58[1], 58[4], 58[6], 58[18], 58[22–23], 58[26–27], 58[30], 58[43], 58[51], 58[56], 58[R1]

10 48[43]

Regulations of the EC Council and Commission—*continued*

Art.12 48[45]
1408/71: [1971] O.J. Spec. Ed. (II) 475
General 27[H1], 27[H3], 27[H5], 27[H8], 27[1], 27[9], 27[13], 27[18], 27[23], 27[32], 27[36], 27[R1]
Art.1 27[12], 27[17]
(j) 27[22]
4(1)(a) 27[H4], 27[13], 27[20], 27[22]
19 27[H1], 27[H6], 27[25]
(1)(b) 27[H7], 27[28]
(2) 27[H7], 27[28]
20 27[H6], 27[25]
918/83: [1983] O.J. L105/1
General 29[H1], 29[H3], 29[H6–H7], 29[7–0], 29[25–26], 29[28–30], 29[32]
Art.2 42[12], 41[62]
3–10 42[12]
45 29[H3], 29[H7], 29[4], 29[24], 29[33], 29[R1]
(1) 29[1], 29[9], 29[22]
(2)(b) 29[27], 29[R1]
46–49 29[9]
47 29[4]
856/84: [1984] O.J. L90/10
General 32[3]
2423/88: [1988] O.J. L209/1
General 42[44]
4064/89: [1990] O.J. L257/13; [1990] 4 C.M.L.R. 286; consolidated text [1997] 5 C.M.L.R. 387
Art.2 7[141]
2434/92: [1992] O.J. L245/1
General 38[1], 58[1], 58[R1]
2913/92: [1992] O.J. L302/1
Art.236 28[26], 28[29]
239 28[26]
3950/92: [1992] O.J. L405/1
General 32[H1], 32[H3–H4], 32[H6], 32[1], 32[3], 32[11], 32[20], 32[24], 32[27], 32[30], 32[33], 35[H1], 35[H3]
Preamble 32[H6]
Recital 6 32[4], 32[35]
8 32[5], 32[34]
Art.1 32[H5], 32[6], 32[25–26], 32[41], 32[R1], 35[H4], 35[3], 35[8]
2 32[H5], 32[25–26], 32[31], 32[41], 32[R1], 35[H4], 35[3], 35[8]
(1)–(3) 32[7]
(2) 32[H8], 32[29], 32[38], 32[41], 32[R1]
(3) 32[25], 32[29]
3 32[H3]
9 32[8]
536/93: [1993] O.J. L57/12
General 32[1], 32[9], 32[20], 32[24], 32[30]
Recital 5 32[10]
7 32[11]
Art.3(1) 32[12]
(2) 32[12]
(4) 32[12]
4(2) 32[13]
(4) 32[13]
5(2) 32[14]
7 32[H8], 32[24–25], 32[40–41], 32[R1]
(1) 32[15]
(2) 32[15]

Regulations of the EC Council and Commission—*continued*

355/94: [1994] O.J. L46/5
General 29[1], 29[R1]
384/96: [1996] O.J. L56/1
General 28[2], 28[28], 28[41], 28[44–45]
Recital 3 28[2]
5 28[2]
19 28[39]
23–28 28[39]
Art.1 28[69]
2(6)(a) 28[39], 28[69]
(11) 28[39], 28[69]
3(5) 28[39], 28[69]
7(1) 28[69]
(2) 28[41], 28[69]
9(4) 28[41], 28[69]
11(2) 28[23]
(3) 28[21]
118/97: [1997] O.J. L28/1
General 27[1], 27[R1]
1069/97: [1997] O.J. L156/11
General 28[39]
1310/97: [1997] O.J. L180/1
General 7[141]
2398/97: [1997] O.J. L332/1
General 28[H1], 28[H3], 28[H8], 28[2–3], 28[6–8], 28[12], 28[14], 28[16], 28[18], 28[21–24], 28[26–29], 28[32], 28[39–41], 28[48], 28[68–69]
Recital 73–75 28[16]
1139/98: [1998] O.J. L159/4
General 34[38]
2842/98: [1998] O.J. L354/18
Art.6 60[18]
659/1999: [1999] O.J. L83/1
General 7[4]
Recital 8 7[196]
Art.4(4) 7[5]
6(1) 7[H17], 7[5], 7[196]
(2) 7[H19], 7[5], 7[202]
20(1) 7[H3], 7[H21], 7[6], 7[45], 7[219–220]
1073/1999: [1999] O.J. L136/1
General 44[1], 44[43]
Recital 13 44[41]
Art.4(1) 44[5]
10 44[2]
(2) 44[H3], 44[H7–H8], 44[2], 44[9], 44[30], 44[39], 44[44]
49/2000: [2000] O.J. L6/13
General 34[38]
1896/2000: [2000] O.J. L228/6
General 10[21], 10[31]
1515/2001: [2001] O.J. L201/10
General 28[13], 28[27], 28[49]
Recital 6 28[13], 28[49]
Art.3 28[13], 28[41], 28[49]
1644/2001: [2001] O.J. L219/1
General 28[3], 28[6], 28[14], 28[22], 28[27–29], 28[32], 28[40–41], 28[48], 28[68–69]
Recital 4 28[41]
72 28[15]
Art.1 28[15]
2 28[17]
(2) 28[22]

Regulations of the EC Council and Commission—*continued*

160/2002: [2002] O.J. L26/1
General 28[3], 28[6], 28[18], 28[27–29], 28[32], 28[40–41], 28[48], 28[68–69]
Recital 6–13 28[41]
13 28[19]
Art.2 28[20]
696/2002: [2002] O.J. L109/3
General 28[6], 28[22], 28[33], 28[40–41], 28[48], 28[68–69]
2032/2003: [2003] O.J. L307/1
General 10[21]
Art.4(2) 10[21]
Annex III 10[H6], 10[21], 10[31], 10[38]
2239/2003: [2003] O.J. L333/3
General 28[24]
Art.1 28[24]
2 28[24]
261/2004:
General 20[H1], 20[H3], 20[H5–H7], 20[2], 20[6], 20[8]

Directives of the EC Council and Commission

67/548: [1967] O.J. Spec. Ed. (I) 234
General 10[6]
Art.2 10[H5], 10[30]
73/148: [1973] O.J. L172/14
General 48[H3], 48[H5], 48[1], 48[15–16], 48[20–21], 48[24]
Art.1 48[3], 48[15]
4(2) 48[H7], 48[4], 48[23]
73/239: [1973] O.J. L228/3
General 50[1], 51[1], 56[H1], 56[H3–H4], 56[2], 56[12–15], 56[18], 56[20–21], 56[28–30], 56[32–33], 57[H4], 57[3], 57[24], 57[27], 57[R1]
Recital 2 57[25]
9 57[25]
Art.6 57[3]
7 57[3]
8 56[16]
(1)(b) 56[30]
10 56[16]
11 56[16], 56[18]
13 57[3]
14 56[16]
15 56[16], 56[18], 57[H1], 57[H3], 57[1], 57[4], 57[21], 57[28], 57[R1]
16 56[16], 56[18], 57[H1], 57[H3], 57[1], 57[5], 57[21], 57[28], 57[R1]
18 56[16], 57[5]
(1) 56[30]
19 56[16], 56[18]
21(1) 56[30]
22 57[5]
30 56[16]
75/117: [1975] O.J. L45/19
General 37[H1], 37[H3], 37[H5], 37[H7], 37[35], 37[40], 37[59], 37[65], 37[R1]
Art.1 37[1], 37[4], 37[32], 37[46], 37[50], 37[54]

Directives of the EC Council and Commission—*continued*

77/388: [1977] O.J. L145/1

General	5[H1], 5[H8], 5[1], 5[20], 5[26], 5[31], 5[37], 5[49], 5[R1], 30[23], 41[H1], 41[H3], 41[26], 41[60], 41[62], 41[73], 41[79], 42[1], 42[38], 45[H1], 45[H4], 45[H6], 45[3], 45[19], 45[22], 45[28], 45[34], 45[42–43], 45[45], 45[47], 46[H7], 46[34], 46[37], 49[21], 54[H1], 54[H10], 54[H14], 54[24], 54[52], 54[60], 55[H4], 55[17], 55[23], 55[25]
Title XI	46[36]
Art.2	42[8], 54[24]
(1)	5[3], 54[3]
4	54[24]
(1)	54[4]
(2)	54[4]
9	5[4]
(1)	5[4]
(2)	5[4]
(a)	5[20]
(e)	5[8], 5[20]
10(2)	46[H4], 46[3], 46[17], 46[31]
11	45[3]
11A(1)(a)	45[H5], 45[3], 45[19], 45[39], 45[41]
13	54[H5], 54[H7], 54[21], 54[28–29], 54[37], 55[H6], 55[16], 55[29]
13A(1)	54[H3–H4], 54[H10], 54[H14], 54[44], 54[52], 54[59]
(b)	54[H6], 54[5], 54[35–36]
(c)	54[H1], 54[H3], 54[H5–H8], 54[1], 54[5], 54[18–22], 54[24], 54[26], 54[30–37], 54[39–41], 54[44], 54[R1]
(g)	54[H1], 54[H3], 54[H8], 54[H11–H13], 54[5], 54[18–19], 54[42–45], 54[47–50], 54[53–55], 54[57], 54[61], 54[R1]
(2)	54[H14], 54[6], 54[50], 54[59]
13B	49[21], 54[52]
(b)	49[H3–H4], 49[3], 49[20]
13C	49[H1], 49[H3–H4], 49[1], 49[3], 49[17–23], 49[30], 49[R1]
15	55[H6], 55[3], 55[15], 55[28–29]
(6)	55[H1], 55[H3], 55[H5], 55[H7], 55[1], 55[12–15], 55[18], 55[21], 55[26–28], 55[30], 55[33], 55[38], 55[R1]
(7)	55[H1], 55[H3], 55[H5], 55[1], 55[6], 55[12–16], 55[18–19], 55[21], 55[26], 55[28], 55[30], 55[R1]
(9)	55[H1], 55[H3], 55[H5], 55[1], 55[6], 55[12–16], 55[18–19], 55[21], 55[26], 55[28], 55[30], 55[R1]
17	5[38], 42[9], 46[H4], 46[1], 46[13], 46[30]
(1)	46[H1], 46[H4], 46[4], 46[15], 46[17], 46[31]
(2)	5[H1], 5[5], 46[H5], 46[34]
(a)	5[H4–H5], 5[5], 5[21], 5[37], 5[40], 46[H3], 46[4], 46[16], 46[32], 46[38], 46[R1]
17 *et seq.*	46[H6], 46[35]
18	5[6], 46[H4], 46[1], 46[30]
(1)	5[H1], 5[2], 46[H1], 46[5], 46[17], 46[27]
(a)	5[H5], 5[H7], 5[6], 5[21], 5[23], 5[28], 5[40], 5[43], 5[47], 5[49], 46[H4], 46[14–15], 46[23], 46[31]
(b)	5[6]
(c)	5[H8], 5[6], 5[48]
(d)	5[H5], 5[H7–H8], 5[6], 5[28–29], 5[41], 5[43], 5[46–50]
(2)	46[H1], 46[H3], 46[H5], 46[5], 46[16], 46[18], 46[21], 46[23], 46[33–34], 46[38], 46[R1]
(3)	5[6]
21	41[28], 41[34], 41[36], 41[79], 41[84]
(1)	5[H5], 5[11], 5[21], 5[25], 5[29], 5[41], 5[46], 5[53], 5[R1], 41[H5], 41[29], 41[50–51], 41[58], 41[66], 41[73], 41[79], 41[83]
(a)	5[H7], 5[7], 5[45–46], 41[38–40], 41[79], 41[84], 41[87]

Directives of the EC Council and Commission—*continued*

Art.21(1)(b) 5[7–8], 5[20], 41[38–40], 41[84], 41[87]
(c) 5[9], 5[31–32], 41[84], 41[87]
(d) 41[40], 41[87]
(2) 41[H5], 41[29], 41[58], 41[66], 41[73], 41[79], 41[83], 41[85]
(3) 41[H5], 41[27], 41[29–32], 41[40], 41[43], 41[51], 41[57], 41[59], 41[63], 41[65], 41[68], 41[70], 41[73–74], 41[79], 41[86]
(4) 41[32]
22 5[H6], 5[44], 45[3]
(3) 5[H1], 5[H3], 5[H5–H7], 5[H9], 5[10], 5[21–23], 5[25–26], 5[29], 5[40], 5[42], 5[44–48], 5[52–53], 5[R1], 45[3], 45[39], 46[H3–H4], 46[6], 46[16], 46[31]
(b) 5[30–32], 5[44], 5[49]
(c) 5[33], 5[49]
(8) 41[H5], 41[27], 41[73], 41[73]
26 45[H1], 45[H3], 45[3], 45[11], 45[19]
(2) 45[H3], 45[H5], 45[H7], 45[3], 45[5], 45[11–12], 45[14], 45[16], 45[19–21], 45[39], 45[44–46]
33(1) 42[10]

77/780: [1977] O.J. L322/30
General 56[20]

79/7: [1979] O.J. L6/24
General 53[41]

79/267: [1979] O.J. L63/1
General 57[H4], 57[3], 57[24], 57[27], 57[R1]
Recital 1 57[25]
7 57[25]
Art.6 57[3]
7 57[3]
15 57[3]
17 57[H1], 57[H3], 57[1], 57[4], 57[21], 57[28], 57[R1]
18 57[H1], 57[H3], 57[1], 57[5], 57[21], 57[28], 57[R1]
21 57[5]
26 57[6]

79/112: [1979] O.J. L33/1
General 34[38]

83/182: [1983] O.J. L105/59
General 43[20], 43[29]
Art.1 43[29]

83/183: [1983] O.J. L105/64
General 42[H4], 42[11], 42[43–45], 42[49], 43[23], 43[29–30]
Art.1 42[H1], 42[11], 43[H5], 43[1], 43[3], 43[16], 43[32], 43[36], 43[R1]
(1) 42[H5], 42[45–48], 43[H1], 43[H3–H4], 43[13], 43[16], 43[19], 43[21–22], 43[24], 43[26–27]
(2) 42[45], 42[48], 43[H1], 43[H3–H4], 43[14], 43[16], 43[21–22], 43[28]

83/189: [1983] O.J. L109/8
General 34[18], 34[23], 34[25]
Art.8 34[19]
9 34[19]

88/357: [1988] O.J. L172/1
General 50[1], 51[1], 57[1], 57[R1]

89/104: [1989] O.J. L40/1
General 3[17], 3[67], 3[72], 3[82]
Art.5(1) 3[13]
(a) 3[16]
(3) 3[14], 3[16], 3[18]
7 3[15], 3[16–17]
(1) 3[H6], 3[22], 3[79–80]

Directives of the EC Council and Commission—*continued*

Art.7(2) 3[23–24], 3[79], 3[83]
89/398: [1989] O.J. L186/27
General 25[4], 33[4]
Art.4(1) 25[3]
Annex I 25[3]
89/552: [1989] O.J. L298/23
General 2[H1], 2[H3–H4], 2[1], 2[3], 2[23], 2[28]
Art.1(b) 2[4], 2[24], 2[26], 2[29], 2[R1]
(c) 2[23]
2(2) 2[5], 2[24–25], 2[29], 2[R1]
10 2[23–24], 2[29], 2[R1]
(1) 2[H4], 2[6], 2[26]
10–21 2[25]
11 2[24], 2[29], 2[R1]
(1) 2[H4], 2[7], 2[26]
(2) 2[H4], 2[8], 2[26]
89/662: [1989] O.J. L395/13
General 34[14], 34[17], 34[45]
Art.9(4) 34[14]
89/665: [1989] O.J. L395/33
General 16[H1], 16[H5], 16[H9–H11], 16[22–23], 16[33], 16[35], 16[38], 16[48–50], 16[52–54], 16[56–59], 16[61–64], 16[66], 16[R1]
Recital 1 16[52]
2 16[52]
Art.1 16[30]
(1) 16[H5], 16[3], 16[29], 16[31–32], 16[36–37], 16[49], 16[52], 16[55], 16[60], 16[R1]
2(1) 16[4]
(a) 16[49]
(b) 16[H3], 16[H5], 16[1], 16[18], 16[20], 16[23], 16[30], 16[35], 16[49]
(5) 16[4], 16[50]
90/364: [1990] O.J. L180/26
General 38[H8], 38[1], 38[12], 38[36], 48[H1], 48[H3], 48[H5], 48[H10], 48[H11], 48[H13], 48[1], 48[16], 48[20], 48[24], 48[32–33], 48[41], 48[44–47], 48[R1]
Recital 4 48[32]
Art.1 38[H1], 38[H7], 38[33], 48[5], 48[15]
(1) 38[6], 48[H9], 48[27], 48[30]
(2)(b) 48[H1], 48[H11], 48[42]
90/425: [1990] O.J. L224/29
General 34[8], 34[14], 34[17], 34[45]
Art.10(4) 34[14]
90/434: [1990] O.J. L225/1
General 8[H1], 8[H3], 8[H5], 8[3], 8[13–14], 8[20], 8[22], 8[26], 8[29]
Art.2 8[4]
(c) 8[H1], 8[H3], 8[H5], 8[1], 8[4], 8[13], 8[20], 8[22], 8[24], 8[27], 8[29], 8[R1]
(i) 8[H1], 8[H3], 8[H5], 8[H7], 8[1], 8[4], 8[13], 8[20], 8[22], 8[24], 8[27], 8[29–31], 8[34], 8[38], 8[R1]
4(1) 8[H5], 8[5], 8[24]
9 8[5]
90/619: [1990] O.J. L330/50
General 57[1], 57[R1]
91/680: [1991] O.J. L376/1
General 5[1], 5[R1], 41[36], 42[1], 42[38]
92/32: [1992] O.J. L154/1
General 10[6]

Directives of the EC Council and Commission—*continued*

92/49: [1992] O.J. L228/1
General 50[H1], 50[H3–H4], 50[11], 50[13–16], 50[21], 51[H1], 51[H3–H4], 51[7], 51[11–13], 51[17–18], 51[22], 57[1], 57[3], 57[R1]
Recital 12 57[25]
Title II 50[2], 51[2]
III 50[3], 51[3]
IV 50[4], 51[4]
Art.6 50[H7], 50[2], 50[27], 51[H7], 51[2], 51[28]
(3) 50[H3], 50[1], 50[11], 51[H3], 51[1]
29 50[H3], 50[H7], 50[1], 50[3], 50[11], 50[27], 51[H3], 51[H7], 51[1], 51[3], 51[28]
39 50[H3], 50[H7], 50[1], 50[11], 50[27], 51[H3], 51[H7], 51[1], 51[28]
(2) 50[4], 51[4]
(3) 50[4], 51[4]
92/50: [1992] O.J. L209/1
General 16[H1], 16[H6], 16[H8], 16[1], 16[23], 16[33], 16[39], 16[42], 16[44], 16[47], 16[56–57], 16[R1], 17[H5], 17[1], 17[28], 17[31], 17[33–34], 17[R1]
Art.8(2) 17[28]
12(2) 16[H6], 16[H8], 16[5], 16[21], 16[39–41], 16[46], 17[28], 17[30], 17[32]
92/96: [1992] O.J. L360/1
General 57[1], 57[3], 57[R1]
Recital 13 57[25]
92/100: [1992] O.J. L346/61
General 31[H1–H2], 31[4–5], 31[8], 31[39–41], 31[44]
Art.8(2) 31[H2], 31[H4–H5], 31[H7], 31[2], 31[4], 31[7–8], 31[12–13], 31[21], 31[23–26], 31[39–40], 31[44–45], 31[48], 31[51]
10 31[2], 31[4], 31[6–7], 31[39–40], 31[44–45], 31[51]
(2) 31[2], 31[7]
(3) 31[6]
15 31[10]
(1) 31[2]
92/111: [1992] O.J. L384/47
General 5[1], 5[R1], 41[36], 41[38]
92/118: [1993] O.J. L62/49
General 34[8]
Art.10(4) 34[8]
93/36: [1993] O.J. L199/1
General 16[1], 17[H1], 17[H3–H6], 17[1], 17[4], 17[23–24], 17[27], 17[34], 17[36], 17[R1]
Art.7(2) 17[3], 17[27–28]
93/37: [1993] O.J. L199/54
General 16[H6], 16[1], 16[40], 17[H5], 17[1], 17[28], 17[34], 17[R1]
Art.8(2) 16[H6], 16[40], 17[29]
94/45: [1994] O.J. L254/64
General 14[H4–H5], 14[15–16], 14[33–37], 14[39–41], 14[46], 14[50], 14[53–59], 14[61–62], 14[64]
Recital 11 14[3], 14[45]
12 14[4]
13 14[5]
14 14[6]
Art.1(1) 14[7]
(2) 14[H3], 14[7], 14[45]
2(1)(a) 14[H10], 14[62]
(a)–(e) 14[8]
(c) 14[H10], 14[19], 14[22], 14[62]
(e) 14[H3], 14[25], 14[35], 14[67], 14[R1]

Directives of the EC Council and Commission—*continued*

Art.3 14[21]
(1) 14[H3], 14[H7], 14[9], 14[25], 14[35], 14[52], 14[67], 14[R1]
(2) 14[H7], 14[9], 14[52]
(6) 14[10]
4 14[H1], 14[H3], 14[1], 14[35–36], 14[38]
(1) 14[H6–H10], 14[51], 14[53–54], 14[56–57], 14[59–61], 14[67], 14[R1]
(1)–(3) 14[11]
(2) 14[H7], 14[24–25], 14[35], 14[53], 14[67], 14[R1]
(3) 14[25], 14[35]
5 14[42]
(1) 14[H11], 14[12], 14[40], 14[43], 14[47–48], 14[65–66]
(2) 14[12], 14[49]
6(1) 14[13], 14[49]
11 14[H1], 14[H3], 14[H10], 14[1], 14[20], 14[35], 14[61], 14[67], 14[R1]
(1)–(3) 14[14]
(2) 14[H10], 14[62]
(3) 14[H10], 14[61]
14(1) 14[H10], 14[15], 14[61]
94/62: [1994] O.J. L365/10
General 30[H1], 30[H3], 30[H8–H9], 30[8], 30[20], 30[22–23], 30[25], 30[35], 30[41], 30[43], 30[45], 30[49], 30[55], 30[57–58], 31[69]
Preamble 30[23]
Recital 5 30[56]
Art.1(1) 30[3]
2 30[56]
(1) 30[H3], 30[4]
3(1) 30[H3], 30[H5], 30[H7], 30[H10–H11], 30[1], 30[5–6], 30[23], 30[33], 30[43–45], 30[47–49], 30[51], 30[53], 30[59–62], 30[65], 30[67–68], 30[70–72], 30[74], 30[R1]
(a)–(c) 30[H7], 30[50]
(c) 30[H7], 30[50]
7 30[23]
(1) 30[H3], 30[7], 30[23]
21 30[45]
95/7: [1995] O.J. L102/18
General 5[37], 41[36], 41[40]
96/8: [1996] O.J. L55/22
General 33[14]
97/36: [1997] O.J. L202/60
General 2[23]
97/52: [1997] O.J. L328/1
General 16[1], 16[40], 17[1], 17[28], 17[R1]
97/78: [1998] O.J. L24/9
General 34[8], 34[14]
Art.22 34[8], 34[14]
97/80: [1998] O.J. L14/6
General 53[H1], 53[H5], 53[31], 53[33–35]
Art.2 53[H1], 53[H5], 53[31], 53[35]
3 53[32]
98/8: [1998] O.J. L123/1
General 10[H1], 10[H3–H4], 10[H10–H11], 10[1], 10[6], 10[13], 10[18], 10[20], 10[23], 10[29], 10[31], 10[33], 10[46–47]
Recital 1 10[7]
3 10[7]
8 10[7]
Art.2 10[19]
(1)(a) 10[3], 10[19], 10[26]

Directives of the EC Council and Commission—*continued*

Art.2(1)(b) 10[4], 10[19], 10[27]
(c) 10[5], 10[19], 10[25]
(2)(a) 10[H5], 10[30]
3(1) 10[8]
(2) 10[8]
(ii) 10[18], 10[23–24], 10[32], 10[R1]
4 10[19]
(1) 10[H1], 10[H7], 10[9], 10[34], 10[39], 10[R1]
12 10[9]
16 10[11], 10[15]
(2) 10[21], 10[31]
Annex I 10[H3], 10[H7], 10[H10], 10[9–11], 10[20], 10[35], 10[37–38], 10[46]
IA 10[H3–H4], 10[H6–H7], 10[H10], 10[4], 10[9–11], 10[20], 10[27–28], 10[31], 10[35], 10[37–38], 10[46]
IB 10[H3–H4], 10[H6], 10[H10], 10[5], 10[10–11], 10[19–20], 10[24–25], 10[28], 10[31], 10[46]
V 10[H3–H4], 10[26], 10[28]
98/34: [1998] O.J. L204/37
General 34[18], 34[23]
Art.8 34[20]
9 34[20]
10(1) 34[20]
98/48: [1998] O.J. L217/18
General 34[18]
98/52: [1998] O.J. L205/66
General 53[31]
98/88: [1998] O.J. L318/45
General 34[51]
1999/41: [1999] O.J. L172/38
General 25[3]
1999/59: [1999] O.J. L162/63
General 41[36], 41[40]
2000/65: [2000] O.J. L269/44
General 41[26], 41[36], 41[40], 41[59], 41[74]
Recital 9 41[33], 41[40]
2000/78: [2000] O.J. L303/16
General 53[45]
2001/17: [2001] O.J. L110/28
General 57[7]
Recital 2 57[24]
14 57[27]
Art.10(1) 57[H4], 57[27]
2001/29: [2001] O.J. L167/10
General 31[H2], 31[6–7]
Art.11 31[6]
2001/115: [2002] O.J. L15/24
General 5[26], 5[31], 5[44]
Art.22(3)(b) 5[H6]

Decisions of the EC Council and Commission

64/732: [1964] O.J. 3685
General 58[37]
77/585: [1977] O.J. L240/3
General 19[3]
83/101: [1983] O.J. L67/1
General 19[H3], 19[1], 19[R1]
93/743: [1993] O.J. L348/1

Decisions of the EC Council and Commission—*continued*

General 58[44]
1999/801: [1999] O.J. L322/18
General 19[H3], 19[1], 19[46], 19[R1]
2000/766: [2000] O.J. L306/32
General 34[H1], 34[H3], 34[H8], 34[H10], 34[H12], 34[H14], 34[1], 34[8–11], 34[17], 34[22], 34[25], 34[39–40], 34[42], 34[44], 34[47], 34[49], 34[62–63], 34[R1]
Art.2 34[12]
(2) 34[13], 34[25], 34[49], 34[56], 34[R1]
3(1) 34[H11], 34[13], 34[54], 34[56], 34[R1]
(2) 34[13]
2001/9: [2001] O.J. L2/32
General 34[H1], 34[H3], 34[H8], 34[H10], 34[H12], 34[H14], 34[1], 34[14], 34[17], 34[22], 34[25], 34[39–40], 34[44], 34[49], 34[62–63], 34[R1]
Art.1(1) 34[15], 34[25], 34[56], 34[R1]
Annex I 34[16], 34[48]
point 2 34[49]

III. Notices, Guidelines and other Informal Texts

1994 Commission Guidelines on State Aid
[1994] O.J. C368/12

General 7[H3], 7[H14], 7[3], 7[141], 7[170–171]
Para.1.1 7[H14], 7[170]
1.2 7[H14], 7[3], 7[170]
3.2 7[3]
3.2.2 7[3], 7[151]

1996 Commission Notice on the *de minimus* Rule for State Aid
[1996] O.J. C68/9

General 9[5–6]

1999 Community Guidelines on State Aid
[1999] O.J. C288/2

General 47[16]

IV. European Court of Justice Texts

Statute of the Court of Justice

Art.23 17[25]
37 1[15]
40 44[H5], 44[22]
53 44[22]

Rules of Procedure of the Court of Justice

Art.55 20[H1], 20[H3–H4], 20[4]
(2) 20[H4], 20[5]
93(1) 1[15]
104(3) 17[H2], 17[25]
104A 20[H1], 20[H3–H4], 20[4]

Rules of Procedure of the Court of First Instance

Art.48(2) 7[96]
64 7[85]
76a 7[30], 60[22]
104(2) 44[H4], 44[21]
105(2) 7[40]

V. Treaties to which the European Community is a Party

EEC-Turkey Association Agreement
(Ankara, September 12,1963)

General 58[37], 58[45]

EEC-Turkey Association Council Decision 1/80
(September 19, 1980)

Art.10(1) 58[37–38], 58[45]

EC-Poland Association Agreement
(December 13, 1993)

Art.37(1) 58[44]

Convention 26/1997 on Double Taxation between Member States of the Nordic Council

General 40[H3], 40[H5], 40[13], 40[21]
Art.10 40[13]

B. EUROPEAN ECONOMIC AREA INSTRUMENTS

Treaty creating a European Economic Area (EEA)
(May 2, 1992)

General 34[H1], 34[H3], 34[H6–H7], 34[17], 34[33–34], 34[39], 34[62]
Art.6 34[H7], 34[3], 34[34]
8–16 34[H1], 34[H3], 34[24–25]
13 34[H1], 34[H3], 34[H5], 34[H13–H14], 34[3], 34[31–32], 34[35], 34[57], 34[62–63], 34[R1]
20 34[5]
28 58[1], 58[7], 58[18], 58[22–23], 58[56], 58[R1]
(2) 58[H1], 58[H5], 58[29–30], 58[38]
Annex I 34[17], 34[45]

Protocol 9 to the EEA Agreement

General 34[H1], 34[H3]
Art.2(5) 34[H5], 34[6], 34[31–32]
Appendix 2, Table I 34[7]

Decision 69/98 of the EEA Joint Committee
[1999] O.J. L158/1

General 34[17]

Decision 65/2003 of the EEA Joint Committee
[2003] O.J. L257/1

General 34[H14], 34[17], 34[62]

C. MULTILATERAL CONVENTIONS

General Agreement on Tariffs and Trade (GATT)
(30 October 1947)

General 28[43–44]

European Convention on Human Rights and Fundamental Freedoms
(November 4, 1950)

General	41[3], 45[24], 45[44]
Art.8	48[15–16]
14	48[15–16]

First Protocol to the European Convention on Human Rights and Fundamental Freedoms
(March 20, 1952)

General	41[3]

Convention for the Protection of the Mediterranean Sea against Pollution
(February 16, 1976)

General	19[3], 19[34]
Art.2(a)	19[4]
4	19[44]
(1)	19[5]
8	19[6], 19[44]

Protocol for the Protection of the Mediterranean Sea against Pollution from Land-based Sources
(May 17, 1980)

General	19[H1], 19[H5], 19[H7], 19[26], 19[31–32], 19[34], 19[37], 19[43], 19[45–46]
Art.1	19[H7], 19[7], 19[44]
3	19[8]
(c)	19[15]
4	19[H7], 19[44]
(1)(a)	19[9]
6	19[12]
(1)	19[10], 19[32], 19[R1]
(2)	19[32]
(3)	19[H1], 19[H3], 19[H6–H7], 19[H9], 19[1], 19[10], 19[21], 19[23–25], 19[30–32], 19[35–36], 19[40], 19[42], 19[45], 19[47–48], 19[52], 19[R1]
7(1)	19[11], 19[33]
Annex II	19[H6–H7], 19[H9], 19[14], 19[18], 19[32], 19[36], 19[41], 19[45], 19[48], 19[51]
Sect.A, para.11	19[12], 19[48–49]
13	19[12], 19[48–49]
B	19[13]
III	19[H6], 19[H9], 19[14], 19[18], 19[32], 19[36], 19[41–42], 19[48]
IIIC	19[25]

GATT Art.VI Anti-Dumping Agreement
(April 15, 1994)

General	28[H3], 28[2], 28[12], 28[41], 28[44–45]
Art.1	28[69]
2(2)(2)(ii)	28[39], 28[69]
(4)(2)	28[39], 28[69]
3(4)	28[10], 28[39], 28[69]
7(1)	28[69]
9	28[69]

WTO Agreement on Technical Barriers to Trade
(15 April 1994)

General	28[46]

Protocol for the Protection of the Mediterranean Sea against Pollution from Land-based Sources (as amended) (not yet in force)
(March 7 and 8, 1996)

General 19[H1], 19[H4], 19[H8], 19[18], 19[26], 19[30], 19[51], 19[R1]
Art.3(d) 19[15]
6 19[38]
(1) 19[H1], 19[H3–H4], 19[H8–H10], 19[1], 19[16], 19[25], 19[29–30], 19[46–48], 19[50], 19[52]
Annex IC 19[17]
para.17 19[17]
II 19[18], 19[25], 19[51]

OECD Model Double Taxation Convention
(April 29, 2000)

General 21[5], 21[98], 22[45]
Art.23A(1) 21[12]
(3) 21[12]

D. BILATERAL CONVENTIONS

Netherlands-Germany Double Taxation Convention
(June 16, 1959)

General 21[5–6], 21[11], 21[19], 21[32], 21[50], 21[55], 21[88], 21[92], 21[102], 22[11], 22[16]
Art.10 21[9]
20(3) 21[10], 21[12]

Franco-German Double Taxation Convention
(July 21, 1959)

General 52[11]
Para.14(1) 52[7], 52[9], 52[28], 52[36]

Luxembourg-Belgium Double Taxation Agreement
(September 17, 1970)

General 18[H1], 18[H3], 18[H8–H10], 18[4], 18[17], 18[24–26]

Netherlands-France Double Taxation Convention
(March 16, 1973)

General 21[5–6], 21[11], 21[19], 21[32], 21[50], 21[55], 21[88], 21[92], 21[102]
Art.15 21[9]
24, Pt A(1) 21[12]
(2) 21[10]

Netherlands-United Kingdom and Northern Ireland Double Taxation Convention
(November 17, 1980)

General 21[5–6], 21[11], 21[19], 21[50], 21[55], 21[88], 21[102]
Art.15(1) 21[7]
22(2)(a) 21[12]
(b) 21[8], 21[12]

STATUTES CITED

References in this table are to case numbers.

Note—An asterisk following a heading denotes where the title of legislation or its subdivisions have been referred to differently in transcripts but have been listed to conform for the purpose of this table.

AUSTRIA

Federal Constitution (Bundesverfassungsgesetz)*
Art.18(1) 12[24]
Art.26(4) 58[13]
Federal Code on Taxes (Bundesabgabenordnung) (BAO)
Para.243 12[21]
260(2) 12[21], 12[33]
261 12[21]
263(1) 12[18]
(2) 12[18]
267(1) 12[18]
270(1) 12[19], 12[41]
(3) 12[19], 12[33]
271(1) 12[20], 12[30], 12[33], 12[43]
(2) 12[20]
283 12[33]
(3) 12[20]
284(1) 12[22]
289(2) 12[23]
292 12[25], 12[33], 12[42]
293 12[26]
293a 12[26]
293b 12[26]
294 12[26]
295 12[26]
299 12[27]
General Code of Administrative Procedure (Allgeneine Verwaltungsverfahrensgesetz)
Gen. 16[8]
1859 Trade and Industry Code (Gewerbeordnung) (GewO)
Para.82a 37[28]
1955 Valuation Law (Bewertungsgesetz) (BewG)
Para.10(2) 42[20]
1979 Law on Protection of Mothers (Mutterschutzgesetz) (MSchG)
Gen. 37[52]
Para.3(1) 37[7]
(3) 37[7]
3–9 37[18]
5(1) 37[8]
15 37[32], 37[46]
(1) 37[10]
(2) 37[10]
(4) 37[10]
15f 37[54], 37[56-57]
(1) 37[11], 37[23], 37[55], 37[58]
1986 Law on Civilian Service (Zivildienstgesetz)
Para.2(1) 37[19]
1988 Law on Income Tax (Einkommensteuergesetz) (EStG)
Gen. 12[3]
Para.37 12[11], 13[13]

AUSTRIA—*continued*

Para.37(1) 12[7], 12[12], 12[16], 13[9], 13[15]
(4) 12[7], 12[12], 12[16], 13[9], 13[15]
93 13[13]
(1) 12[4], 13[6]
(2) 13[5]
(1)(a) 12[4]
95(1) 12[5], 13[6]
97 12[6], 12[11–12], 12[16], 13[13]
(1) 13[7], 13[15]
(2) 13[8], 13[47]
(4) 13[15]
1991 Tax Amendment Law (Abgabenänderungsgesetz)
Gen. 42[13]
1993 Law on Final Taxation (Endbesteuerungsgesetz)
Para.1(1)(1)(c) 12[16]
1995 Viennese law on public procurement (Wiener Landesvergabegesetz) (WLVergG)
Gen. 16[7–8]
Para.32(2)-(4) 16[6]
(3) 16[13]
94 16[26]
(2) 16[8]
(3) 16[8], 16[27]
95 16[9], 16[27]
99 16[10]
101 16[11], 16[17]
1996 Decree on the avoidance and recovery of packaging waste and certain product waste and the setting up of collection and recovery systems (Verpackungsverordnung)
Gen. 30[8], 30[17–18], 30[20], 30[22]
Para.1 30[9]
(1) 30[23]
2 30[10]
3 30[11]
(1) 30[23]
(6) 30[12]
4(1) 30[12]
11 30[13], 30[23]
2001 Law on Defence (Wehrgesetz)
Para.19 37[63]
(1)(2) 37[15]
(3) 37[16]
20 37[63]
21(1)(1) 37[16]
(2) 37[16]
23 37[63]
(1) 37[17]
37 37[63]
(1) 37[18]
(4) 37[18]
Law Adjusting the Law on Contracts of Employment (Arbeitsvertragsrechts-Anpassungsgesetz) (AVRAG)
Para.11(1) 37[21]
12 37[21]
Law on Defence (Wehrgesetz)
Para.20(1) 37[14]
Law on Employees (Angestelltengesetz) (AngG)
Para.23 37[6], 37[23]
26 37[28]
Law on Execution in Administrative Matters (Verwaltungsvollstreckungsgesetz)
Gen. 16[8]

AUSTRIA—*continued*

Law on Job Security (Arbeitsplatz-Sicherungsgesetz) (APSG)
Para.8 37[12], 37[32], 37[34], 37[46], 37[49], 37[63]
8(3) 37[18]
12 37[13]
13(1)(3) 37[13]
Law on Labour Relations (Arbeitsverfassungsgesetz) (ArbVG)*
Para.53(1) 58[15]
119(1) 37[20]
Law on Standard Fuel Consumption Tax (Normverbrauchsabgabegesetz) (NoVAG)*
Gen. 42[13]
Para.1 42[14], 42[47]
(1) 42[17]
(2) 42[17]
(3) 42[H3], 42[17], 42[24], 42[30], 42[32–33], 42[47]
(4) 42[15], 42[17]
2(1) 42[16]
(2) 42[16]
3(3) 42[15]
4(1) 42[17]
(2) 42[17]
5 42[18]
(2) 42[19]
6 42[22-23]
(6) 42[22], 42[33], 42[82]
7(1)(3) 42[24]
15(1) 42[13]
15(2) 42[25]
Law on Termination Payments for Workers (Arbeiter-Abfertigungsgesetz)
Para.2(1) 37[6]
Law on Workers' Chambers (Arbeiterkammergesetz) (AKG)
Para.1 58[9]
18(1) 58[11]
19 58[11]
20(1) 58[11]
21 58[12]
46 58[11]

BELGIUM

1953 Royal Decree of December 31 governing the registration of motor vehicles and trailers
Gen. 23[8]
Art.3 23[17–18]
(1) 23[5–6], 23[10]
4 23[7], 23[18]
1974 Law of August 7 establishing the right to a minimum subsistence allowance
Art.1 38[7]
1987 Royal Decree of March 27 extending the scope of the Law of August 7, 1974
Art.1 38[8]
1993 Royal Decree of December 27
Gen. 23[5]
2001 Royal Decree of July 20 on the registration of vehicles
Gen. 23[8], 23[25]
Art.10(1) 23[8]

DENMARK

1996 Law No.954 on the tax treatment of mergers (November 5) (Fusionsskattelov)
Gen. 8[7], 8[14]
Para.15c 8[H3], 8[6], 8[9]
(2) 8[H3]
15d 8[H3], 8[9]

DENMARK—*continued*

2000 Law of August 16 on value added tax (lov om mervaerdiafgift)
Gen. 55[4]
Art.34(1) 55[5]
(7) 55[6]
(16) 55[6]
45(3) 55[7]

FINLAND

1988 Law 1232/1988 on corporation tax credits (laki yhtiöveron hyvityksestä)
Gen. 40[17]
Art.1 40[10]
4(1) 40[8]
(2) 40[9]
9 40[11]
1992 Law 1505/1992 on public procurement (Julkisista hankinnoista annettu laki)*
Gen. 17[4]
Para.1 17[5]
2 17[5]
5 17[17]
(1) 17[6]
7(1) 17[7]
1992 Law 1535/1992 on income tax (tuloverolaki)
Art.32 40[6]
124 40[7]
1992 Law 1542/1992
Gen. 40[11]
1994 Law 1482/1994 on car tax (Autoverolaki)
Gen. 43[4], 43[16], 43[25], 43[36], 43[R1]
Para.1 43[25]
(1) 43[5]
2 43[6], 43[25]
4(1) 43[7]
5 43[7]
6(1) 43[8]
7(1) 43[9]
25(1) 43[10], 43[35]
1994 Law 1523/1994
Gen. 17[4]
1995 Law 725/1995
Gen. 17[4]
1997 Law 1247/1997
Gen. 17[4]
1998 Regulation 380/1998 on supply, service and works contracts exceeding the threshold values (Asetus kynnysarvot ylittävistä tavara-ja palveluhankinnoista sekä rakennnusurakoista)
1999 Law 633/1999
Gen. 17[4]
1999 Law 1224/1999
Gen. 40[8–9]
2001 Law 1459/2001
Gen. 40[7]

FRANCE

Code of licensed premises and measures against alcoholism (Code des debits de boissons et des measures contre l'alcoolisme)
Gen. 2[23]
Art.L.17-L.21 1[2], 2[9], 2[23]
Consumer Code (Code de la consommation)
Art.L.213-1 33[5]

FRANCE—*continued*

General Tax Code (Code général des impôts) (CGI)
Gen. 6[H3]
Art.160 39[H3], 39[4]
167a 39[H3], 39[H8], 39[3], 39[12–13], 39[15–16], 39[21–27], 39[30], 39[32–34], 39[36], 39[38–39], 39[45], 39[50], 39[52–53], 39[55], 39[57–59], 39[63–65], 39[67], 39[69], 39[R1]
522a 1[2], 1[4–5], 6[10], 6[14–15], 6[17–18], 6[20]
Insurance Code
Art.A.121-1 51[H3], 51[5–6], 51[14]
Book on Tax Procedures (Livre des Procédures Fiscales) (LPF)
Art.R.277-1 39[7]
R.277-2 39[8]
R.277-3 39[9]
R.277-4 39[10]
R.277-6 39[11]
R.280-1 39[6]
1912 Decree of April 15 laying down administrative regulations for implementing the Law of August 1, 1905 to prevent deception in the sale of goods and adulteration of foodstuffs relating to victuals and particularly meat, prepared meat products, fruit, vegetables, fish and preserved foods
Gen. 25[5], 25[34], 33[6], 33[8], 33[11]
Art.1 25[6], 33[7]
1973 Decree No.73-138 (February 12)
Gen. 25[6], 33[7]
1977 Order of July 20 implementing Decree No.75-85 of July 24, 1975 on dietary and diet products
Gen. 25[9]
1986 Order of August 4 on the use of additives in the manufacture of food intended for particular nutritional uses
Gen. 25[9]
1986 Law No.86-1067 on freedom of communication (September 30) (Loi Léotard)
Art.27 1[3], 2[10]
42 1[6], 2[13]
1991 Law No.91-32 on the campaign against smoking and alcoholism (January 10) (Loi Evin)
Gen. 1[H3], 1[2], 1[5–7], 1[14], 2[H3], 2[9], 2[12–14]
1991 Decree No.91-827 on foodstuffs intended for particular nutritional uses (August 29)
Gen. 25[9]
Art.1 25[7], 33[9]
3 25[8–9], 33[10]
9 25[9]
1992 Decree No.92-280 of March 27
Art.8 1[3], 2[10], 2[23]
1994 Law No.94-6 of January 4
Gen. 6[2]
1997 Decree No.97-964 of October 14
Gen. 33[11]
1998 Law No.98-1266 of December 30
Art.24 39[3]
1999 Decree No.99-242 of March 26
Gen. 33[8]
1999 Decree No.99-590 of July 6
Gen. 39[3–4], 39[13]
Art.2 39[6]
3 39[5]

GERMANY

Civil Code (Bürgerliches Gesetzbuch)
Para.313 7[51]
(3) 7[51]

GERMANY—*continued*

Code of Social Law (Sozialgesetzbuch) (SGB)
Gen. 27[9–10]
Vol.VI, para. 3(a) 27[13]
166(2) 27[13]
XI 27[3]
para. 19 27[13]
23 27[13]
44 27[13]
110 27[13]
Tax Code 1977 (Abgabenordnung)
Para.53(1)(2) 54[12]
1980 Law on Turnover Tax (Umsatzsteuergesetz) (UStG)
Para.4(14) 54[H3], 54[7], 54[9–10], 54[16–17]
(16) 54[H3], 54[7–8], 54[11], 54[16–18]
(c) 54[17]
(e) 54[8], 54[17], 54[47]
1992 Tax Amendment Law (Steueränderungsgesetz) (StÄndG)
Gen. 54[8], 54[11]
1993 VAT Implementing Regulation (Umsatzsteuer-Durchführungsverordnung) (UStDV 1993)
Gen. 5[19]
Para.51 5[11–12]
51 *et seq.* 5[19]
52 5[H3], 5[16]
(2) 5[12]
(2) 5[18], 5[21]
(3) 5[12]
1996 Law on European Works Councils (Gesetz über Europäische Betriebsräte) (October 28) (EBRG)
Gen. 14[16], 14[28], 14[32], 14[37]
Para.2(1) 14[17]
(2) 14[18]
3(2) 14[19]
5 14[20]
(1) 14[27]
(2) 14[27], 14[37]
6 14[21]
1996 Law on Income Tax (Einkommensteuergesetz) (EStG 1996)*
Para.1(3) 22[6], 22[12]
32a 22[8]
32b(1) 22[14]
50 22[20]
(1) 22[8]
(2) 22[8]
(5) 22[5]
50a 22[3], 22[6]
(4) 22[3], 22[11], 22[15], 22[22]
1997 Law on Income Tax (Einkommensteuergesetz) (EStG 1997)
Para.50(5) 22[4]
1999 Law on Turnover Tax (Umsatzsteuergesetz) (UStG)
Para.15(1)(1) 46[7], 46[10]
Care Insurance Law (Pflegeversicherungsgesetz)
Gen. 27[3–4]
Law on Income Tax (Einkommensteuergesetz) (EStG)
Para.18(1)(1) 54[9]

GREECE

1970 Legislative Decree No.400/1970 concerning insurance business
Gen. 57[8]
Art.3(1) 57[9]

GREECE—*continued*

Art.3(3) 57[9]
(5) 57[9]
(7) 57[9]
7 57[10–12]
8 57[12]
(1) 57[11]
9(1) 57[12], 57[20]
10 57[16]
(1) 57[13]
12a(8) 57[14]
20(2)(A)(e) 57[11]
1976 Law No.489/1976
Gen. 57[16]
1985 Presidential Decree No.118/1985
Gen. 57[8]
1996 Presidential Decree No.27/1996
Gen. 57[14]
1996 Presidential Decree No.252/1996
Gen. 57[8]
1997 Law No.2496/1997
Art.35(9) 57[13], 57[20]

IRELAND

1956 Irish Nationality and Citizenship Act
Sect.6(1) 48[9]
(3) 48[9]

ITALY

1911 Law No.749/1911 of July 15
Gen. 59[3], 59[8]
1963 Law No.281/1963 of 15 February
Art.17(a) 34[21], 34[26]
22 34[21]
1979 Law No.12/1979 of January 11 for the regulation of the profession of employment consultant (Norme per l'ordinamento della professione di consultente del lavoro)
Art.1 36[5], 36[8], 36[12]
(1) 36[3]
(4) 36[4]
1992 Legislative Decree No.111/1992 concerning the manufacture and importation for sale of certain products (January 27)
Art.8 26[4–5], 26[16], 26[19]
Annex I 26[4]
1997 Law No.449/1997 of December 27
Gen. 59[8]
Art.55(18) 59[3]
1998 Presidential Decree No.131/1998 of January 19
Gen. 26[4]
1998 Law No.209/1998
Gen. 59[8]
1998 Decree No.392/1998 of October 6 (The medico-surgical instruments decree)
Gen. 10[15]
Art.1 10[16]
1999 Decree-Law No.8/1999 of January 26
Gen. 59[8]
Art.2(2)(b) 59[4]
1999 Law 75/1999 of March 25
Gen. 59[4], 59[8]

ITALY—*continued*

1999 Law No.144/1999 of May 17 relating to measures governing investment, to statutory authorisation with a view to the reorganisation of employment incentives and the legislation governing the INAIL, and to the reorganisation of social security bodies (Misure in material di investimenti, delega al Governo per il riordino degli incentivi all'occupazione e della normative che disciplina l'INAIL, nonché disposizioni per il riordino degli enti previdenziali)
Art.58(16) 36[5], 36[8], 36[12]
2000 Legislative Decree No.174/2000 of February 25 (The biocides decree)
Gen. 10[13]
Art.2 10[12]
3 10[14]
4 10[14]
5 10[14]
17(1) 10[15]

LUXEMBOURG

1967 Income Tax Law (December 4)
Gen. 18[16]
Art.129(c) 18[3], 18[5], 18[8], 18[10], 18[13], 18[16–17], 18[19]
1976 Law of April 7
Art.17(2) 50[5]
(3) 50[5]
1979 Value Added Tax Law (February 12)
Gen. 49[6]
Art.44(1)(g) 49[4]
45 49[5]
1980 Grand-Ducal Regulation of March 7 laying down the limits and conditions for the exercise of the right of option to apply value added tax to transactions in immovable property
Gen. 49[6]
Art.1 49[6]
3 49[7]
5 49[8], 49[12], 49[15]
1993 Law to promote investment in the interest of economic development (December 22)
Gen. 18[13]
Art.III 18[3]
1994 Grand-Ducal Regulation of December 20 relating to insurance for third-party liability arising from the use of motor vehicles
Gen. 50[H3], 50[5], 50[19]
Art.3 50[6]
7 50[7]
2001 Law of December 21
Gen. 18[16]

NETHERLANDS

1950 Law on the organisation of business (Wet op de bedrijfsorganisatie) (January 27) (WBO)
Gen. 9[7], 9[14]
Art.71 9[7], 9[9]
73 9[8]
93 9[9]
(5) 9[9]
126 9[10], 9[15]
1954 Law on administrative proceedings concerning the organisation of business (Wet houdende administratieve rechtspraak bedrijforganisatie) (September 16)
Gen. 9[11]
Art.4 9[12]
5 9[12]
33(1) 9[12]

NETHERLANDS—*continued*

1964 Income Tax Law (Wet op de inkomstenbelasting) (December 16)
Gen. 21[14], 21[20]
1964 Law on wages, salaries and Pensions Tax (Wet op de loonbelasting) (December 18)
Gen. 21[14]
1989 Decree on the avoidance of double taxation (Besluit voorkoming dubbele belasting)
Gen. 21[15], 21[19], 21[25], 21[92]
Art.2(2)(b) 21[16]
3 21[17], 21[32]
1993 Law of December 24
Gen. 21[14]
1994 Royal Decree of December 23
Gen. 21[15]

SWEDEN

Code of Procedure (Rättegångsbalk)
Chap.54, para.10 29[6], 29[17]
1991 Law on special income tax for persons resident abroad (Lagen om särskild inkomstskatt för utomlands bosatta) (1991:586) (The SINK law)
Gen. 24[5–6]

UNITED KINGDOM

1971 Immigration Act
Gen. 11[23]
1972 European Communities Act
Sect.2(1) 31[H4], 31[12], 31[23]
(2) 31[H7], 31[48]
1975 Sex Discrimination Act
Gen. 53[11], 53[33]
1980 Limitation Act
Gen. 31[H5], 31[H7], 31[18], 31[46]
Sect.2 31[H2], 31[H4], 31[8], 31[13], 31[23]
1981 British Nationality Act
Gen. 48[10]
1982 Insurance Companies Act
Gen. 56[2]
1985 Companies Act
Sect.396 56[25–26], 56[36]
1987 Value Added Tax (Tour Operators) Order
Art.3 45[5], 45[7]
(1)(b) 45[11]
7 45[5], 45[7–8], 45[12], 45[25–26], 45[42]
1988 Copyright Designs and Patents Act
Sect.67 31[H2], 31[1], 31[3–5], 31[7–8], 31[22], 31[32], 31[39–40], 31[42], 31[44–45], 31[51]
72 31[H2], 31[1], 31[3–5], 31[7–8], 31[22], 31[32], 31[39–45], 31[51]
1994 Finance Act
Sect.14 28[29], 28[35–36]
(1) 28[36]
(2) 28[4], 28[28], 28[36]
15 28[35-36]
16(5) 28[30], 28[37–38]
(6) 28[37]
1994 Trade Marks Act
Sect.10(1) 3[16]
(4) 3[16]
12 3[16]

UNITED KINGDOM—*continued*

1994 Value Added Tax Act
Gen. 41[H3], 41[3], 41[22]
Sect.53 45[5–6]
(2)(b) 45[42]
77A 41[22]
Sch.11, para.4 41[22]
1996 Copyright and Related Rights Regulations
Gen. 31[5]
1996 Employment Rights Act
Gen. 53[H1], 53[H3], 53[11], 53[48]
Pt XII 53[11]
Sect.94(1) 53[5]
109 53[H3], 53[6], 53[11]
(1) 53[6]
135 53[5]
156 53[H3], 53[11]
(1)(b) 53[7]
166 53[11]
167 53[11]
1997 Dairy Produce Quota Regulations
Gen. 32[16], 32[20]
Reg.2(1) 32[17]
20 32[18]
1998 Human Rights Act
Gen. 11[1], 56[8]
Sect.3 45[44]
(1) 45[24]
2000 Immigration (European Economic Area) Regulations
Reg.5 48[6]
(1) 48[6], 48[14]
2001 Burden of Proof Regulations
Gen. 53[33]
2003 Copyright and Relations Rights Regulations
Gen. 31[6]
2003 Finance Act
Sect.17 41[22], 41[89]
18 41[22], 41[89]
2004 Accession (Immigration and Worker Registration) Regulations
Gen. 11[H3], 11[11]
Para.4(1) 11[13]
(2) 11[14]
(3) 11[14]
Social Security (Habitual Residence) Amendment Regulations
Gen. 11[H3], 11[15]
Civil Procedure Rules 1998
Gen. 35[6]
Pt 20 56[8]
52 PD 3[112]
54 31[49]
r.54.1(2)(a) 31[49]
r.54.3(2) 31[49]
r.54.17 20[2]

CASES JUDICIALLY CONSIDERED

Reference in this table are to case numbers.

BEFORE THE EUROPEAN COURT OF JUSTICE

30/59: 47[H4], 47[24]
25/62: 28[52]
28–30/62: 29[H4], 29[15]
6/64: 29[11–12]
24/68: 59[H10], 59[31]
2 & 3/69: 59[H7], 59[22]
47/69: 9[25]
21–24/72: 28[43]
146/73: 41[H4], 41[9], 41[13–14]
166/73: 41[8], 41[13–14]
8/74: 6[H4], 6[11], 10[41], 25[H4], 25[22], 26[H4], 26[18], 33[32]
36/74: 60[H4–H5], 60[34], 60[37], 60[39], 60[41], 60[47], 60[49], 60[53], 60[62], 60[64]
63/74: 59[H10], 59[31]
13/76: 60[H4–H5], 60[37], 60[39], 60[41], 60[47], 60[53], 60[62], 60[64]
78/76: 7[H6], 7[71], 9[H5], 9[H9], 9[24], 9[31], 9[38]
107/76: 29[H4], 29[11], 29[14]
30/77: 30[H10], 30[64]
102/77: 3[26]
3/78: 3[72]
120/78: 10[42], 26[H5], 26[21]
132/78: 59[34]
152/78: 1[H8], 1[30], 2[H9]
53/79: 27[15]
61/79: 59[H11]
90/79: 59[H6], 59[17]
104/79: 30[25]
244/80: 30[29]
272/80: 10[43]
279/80: 36[H7], 36[31]
1/81: 3[67], 3[72]
8/81: 54[H9–H10], 54[51–52]
53/81: 38[16]
60/81: 44[H7], 44[38]
62 & 63/81: 36[H7], 36[31]
283/81: 29[H3–H4], 29[8], 29[13], 29[15], 29[20]
286/81: 59[H8], 59[26]
319/81: 42[H14], 42[86]
158/82: 59[H7], 59[H10], 59[20], 59[31]
174/82: 10[43], 25[H7], 25[49–50], 25[52], 33[H5–H6], 33[38–40], 34[H13], 34[57]
227/82: 26[H5], 26[22], 33[H6], 33[40]
286/82 & 26/83: 1[H4], 1[22], 2[H5], 2[31]
268/83: 5[39]
270/83: 21[H9], 21[97], 39[H4], 39[40], 39[43]
294/83: 44[36]
52/84: 7[H12], 7[139]
106/84: 42[H14], 42[86]
152/84: 53[9], 53[39]
176/84: 25[H6], 25[37]
178/84: 26[H4], 26[18]
205/84: 57[H4], 57[25]
216/84: 25[H14], 25[74–75]
234/84: 7[H5], 7[H15], 7[61], 7[170], 7[191], 47[H5], 47[31]
66/85: 38[H4], 38[15]
193/85: 42[H13], 42[83]
196/85: 42[H14], 42[85]
235/85: 54[H4], 54[25], 55[H4], 55[23]
259/85: 7[H18], 7[201], 9[H9], 9[24], 9[38]
310/85: 7[H11], 7[H13], 7[133], 7[149]
314/85: 28[H8], 28[47–48], 28[68]
316/85: 11[25], 48[H12], 48[43]
326/85: 45[H7], 45[27], 45[45]
353/85: 54[H6], 54[35]
12/86: 19[H5], 19[35], 19[39]
57/86: 9[H7], 9[34]
267/86: 30[H5], 30[30]
123 & 330/87: 5[33], 5[49], 46[20]
C–142/87: 7[H11], 7[H13], 7[H18], 7[132–133], 7[148], 7[201], 9[H6], 9[32]
143/87: 21[48]
196/87: 38[H6], 38[28], 48[22]
230/87: 45[19]
274/87: 25[H14], 25[74]
C–301/87: 7[H18], 7[201]
C–302/87: 44[36]
C–342/87: 5[34]
344/87: 38[H4], 38[H5], 38[16], 38[18]
348/87: 54[H4], 54[H7], 54[25], 54[37]
376/87 R: 44[H6], 44[32]
389 & 390/87: 48[H5], 48[20]
C–47/88: 42[H9–H10], 42[37], 42[44], 42[70]
68/88: 32[H7], 32[36]
C–208/88: 29[24]
C–303/88: 9[H7], 9[35]
C–326/88: 32[H7], 32[36]
C–10/89: 3[72]
C–30/89: 45[28], 45[45]
C–69/89: 28[44]
C–106/89: 45[H6–H7], 45[23], 45[27–28], 45[38], 45[43], 45[45–46]
C–113/89: 36[H7], 36[31]
C–241/89: 38[H9], 38[38], 42[H4], 42[44], 43[H5], 43[32]

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

C–358/89: 28[56]
C 1 & 176/90: 1[H5], 1[H8–H9], 1[24], 1[30], 2[H6], 2[H9], 2[H11], 2[33], 2[40]
C–6/90: 31[H3], 31[H5], 31[H7], 31[11], 31[47]
C–10/90: 21[H5], 21[78]
C–76/90: 1[H4–H5], 1[22], 1[24], 2[H5–H6], 2[31], 2[33], 36[H7], 36[34]
C–97/90: 46[H6], 46[35]
C–163/90: 59[H6–H7], 59[H9], 59[H12], 59[17–18], 59[20], 59[25], 59[27], 59[29], 59[37–41]
C–204/90: 13[H7], 13[34–35], 18[H3], 18[H6], 18[9], 18[17], 18[20], 21[H12], 21[108], 39[H11], 39[33], 39[62], 40[H9], 40[40], 40[42], 40[47]
C–213/90: 58[H4], 58[H8], 58[H10], 58[23], 58[28], 58[35], 58[39–40], 58[52]
C–269/90: 7[181]
C–300/90: 13[H7], 13[34–35], 18[H6], 18[20], 21[H12], 21[108], 39[H11], 39[62], 40[H9], 40[40], 40[42], 40[47]
C–313/90: 7[H13], 7[149]
C 320–322/90: 59[H4], 59[10]
C–343/90: 19[H4], 19[27–28], 42[H13], 42[83]
C–344/90: 25[H5], 25[25–26], 26[20], 33[H4], 33[35]
C–354/90: 9[H5], 9[31]
C–369/90: 48[H11], 48[37], 48[39]
C–370/90: 21[77], 23[H6], 23[15], 39[24]
C–17/91: 9[H5], 9[31]
C 72 & 73/91: 9[H8], 9[36]
C–83/91: 13[52]
C–183/91: 7[H11], 7[132]
C–189/91: 9[H5], 9[31]
C–193/91: 54[H9], 54[51]
C 277, 318 & 319/91: 59[H8], 59[26]
C–19/92: 36[H6], 36[28]
C–24/92: 12[H5], 12[36–37]
C–118/92: 58[H4], 58[H8], 58[H10], 58[23], 58[28], 58[35], 58[52]
C–157/92: 59[H4], 59[10]
C–188/92: 28[57]
C 278–280/92: 9[H6], 9[32]
C–315/92: 38[H9], 38[38], 42[H4], 42[44], 43[H5], 43[32]
C–352/92: 32[H5], 32[H7], 32[32], 32[36–37]
C–387/92: 47[H4], 47[24]
C–419/92: 21[76], 23[H5], 23[14]
C–426/92: 59[H7], 59[20]
C–9/93: 3[72]
C 46 & 48/93: 31[H3], 31[11]
C–62/93: 5[38]
C–279/93: 13[28], 21[H4], 21[H10], 21[44], 21[54], 21[59], 21[64], 21[66], 21[68], 21[75], 21[89–90], 21[98], 22[H6], 22[35], 22[43–44], 24[H4–H5], 24[H7], 24[10], 24[14–17], 24[21–22], 39[H5], 39[44]
C–345/93: 42[H9], 42[H12], 42[37], 42[66], 42[69], 42[77–78]
C–348/93: 7[H11], 7[132]
C 363 & 407–411/93: 59[H7–H9], 59[22], 59[25–27], 59[29]
C–384/93: 1[H11], 1[37], 10[H12], 10[48]
C–412/93: 30[H5], 30[30]
C–415/93: 30[H4], 30[26–28], 42[51–52], 60[H4–H6], 60[34], 60[37], 60[39–42], 60[53]
C 427, 429 & 436/93: 3[H9], 3[26–28], 3[35–36], 3[55], 3[65–70], 3[72], 3[74], 3[76–77], 3[81], 3[83], 3[91–92], 3[100], 3[102], 4[3], 4[7]
C–449/93: 30[H10], 30[64]
C–476/93 P: 44[H7], 44[38]
C–484/93: 40[H9], 40[42]
C 485 & 486/93: 59[H7], 59[H10], 59[20], 59[31]
C–5/94: 44[H12], 44[53]
C–36/94: 32[H7], 32[36]
C–39/94: 7[H13], 7[148], 9[H5], 9[20], 9[31]
C–55/94: 36[H4], 36[H6], 36[24], 36[28]
C–61/94: 34[H6], 34[33]
C–80/94: 13[H4], 13[19], 18[H4], 18[H9–H10], 18[12], 18[25], 18[26], 24[10], 40[H4], 40[19]
C–90/94: 42[H8], 42[64], 59[16]
C–107/94: 13[H6], 13[33], 21[H9], 21[97], 22[H8], 22[30], 22[35], 22[53], 40[H7], 40[H9], 40[40], 40[42]
C 178, 179, 188 & 190/94: 44[H12], 44[53]
C–237/94: 52[H5], 52[21], 52[23]
C–241/94: 47[H5], 47[31]
C–288/94: 45[16]
C–293/94: 10[H9], 10[43], 10[45]
C–311/94: 7[H13], 7[149]
C–317/94: 45[14], 45[19], 46[H7], 46[36]
C–2/95: 54[H4–H5], 54[25], 54[28], 55[H4], 55[23], 55[25]
C–18/95: 21[H5], 21[74], 21[76–80], 42[52]
C–28/95: 8[H4], 8[12], 8[14], 8[18], 8[23]
C–37/95: 5[39]
C–85/95: 46[H4], 46[H7], 46[13], 46[28], 46[32], 46[37]
C–127/95: 44[H12], 44[53]
C–177/95: 32[H7], 32[36]
C–250/95: 39[H7], 39[25], 39[49], 40[H8], 40[31], 40[38]
C–337/95: 29[H4], 29[14–15]
C–347/95: 59[H7], 59[20]
C–349/95: 3[26], 3[76]
C–354/95: 52[H5], 52[22]

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

C–355/95 P: 7[213]
C–358/95: 26[H5], 26[22]
C–367/95 P: 7[H4], 7[H15], 7[59], 7[180], 7[192]
C–375/95: 42[H9], 42[67]
C–15/96: 52[H4], 52[19]
C 51/96 & 191/97: 60[H4], 60[H6], 60[34], 60[37–38], 60[41–42], 60[47], 60[49], 60[53], 60[62], 60[64]
C–54/96: 12[H4], 12[29], 12[34], 16[H4], 16[25]
C–101/96: 30[H4], 30[29]
C–108/96: 36[H4], 36[H6], 36[25], 36[28]
C–118/96: 39[31]
C–141/96: 5[33], 5[49], 46[H7], 46[28], 46[37]
C–149/96: 28[46]
C–157/96: 25[H9], 25[56], 33[H7], 33[46]
C–160/96: 27[H4], 27[H6], 27[19], 27[25–26]
C–176/96: 60[H4–H6], 60[37], 60[40–42], 60[53]
C–180/96: 34[H9], 34[45]
C–184/96: 25[17]
C–213/96: 42[H8–H9], 42[H14], 42[64], 42[67], 42[85]
C–264/96: 21[H11], 21[103], 39[H5], 39[H8], 39[H10], 39[24], 39[32], 39[44], 39[50], 39[60], 40[H4], 40[H9], 40[19], 40[42]
C–268/96 P(R): 44[H4], 44[21]
C–288/96: 7[H18], 7[189]
C 308/96 & 94/97: 45[16]
C–336/96: 21[H7–H8], 21[34], 21[39–41], 21[50], 21[57], 21[85–86], 21[93]
C–342/96: 7[H9], 7[99]
C 369 & 376/96: 1[H5], 1[24], 2[H6], 2[33], 36[H7], 36[31]
C–400/96: 10[H9], 10[43], 10[45]
C–1/97: 38[19]
C–33/97: 26[H4], 26[19]
C–35/97: 52[H4], 52[20]
C–77/97: 26[H5], 26[25]
C–87/97: 38[H9], 38[38], 42[H4], 42[44], 43[H5], 43[32]
C–103/97: 12[H6], 12[41], 16[H4], 16[25]
C–104/97 P: 44[H11], 44[52]
C–107/97: 33[32]
C 128 & 137/97: 30[H4], 30[29], 59[H4], 59[10]
C 151 & 157/97 P (I): 44[H5], 44[23], 44[25]
C–167/97: 53[H4], 53[11], 53[22], 53[24], 53[37]
C–204/97: 7[141]
C–212/97: 36[H6], 36[28], 39[36], 48[34]
C–216/97: 54[H5], 54[29], 55[H4], 55[25]
C–236/97: 30[H10], 30[64]
C–241/97: 56[18], 56[20], 56[30]
C–249/97: 37[H4], 37[28], 37[34], 37[36]
C–254/97: 13[H11], 13[45]
C–255/97: 36[H4], 36[H6], 36[24], 36[28], 38[H6], 38[27]
C–256/97: 7[H9], 7[99], 47[H4], 47[24]
C–288/97: 32[H4], 32[28]
C–294/97: 21[H9], 21[97]
C–307/97: 21[H8–H9], 21[H11], 21[93–94], 21[97], 21[103]
C–311/97: 39[40], 40[H4], 40[19]
C–379/97: 3[26], 3[29], 3[72], 4[3], 4[7]
C–381/97: 49[H4], 49[21]
C–391/97: 21[H4], 21[44], 21[64], 21[75], 21[89], 22[H6], 22[35], 22[43–44], 24[H4], 24[15–16]
C–424/97: 36[H6], 36[28–29], 44[H12], 44[53]
C–437/97: 30[H4], 30[28]
C–9/98: 59[H4], 59[10]
C–27/98: 16[H6], 16[40], 17[H6], 17[22], 17[29]
C–34/98: 39[H4], 39[43]
C–35/98: 13[H4–H5], 13[H7], 13[H9–H10], 13[19], 13[21], 13[27–28], 13[36], 13[40], 13[43], 18[H3–H5], 18[8–9], 18[12–14], 21[H9], 21[97], 40[H5–H6], 40[H11], 40[23], 40[29], 40[40], 40[49]
C 49, 50, 52–54 & 68–71/98: 36[H7], 36[31]
C–55/98: 13[H7], 13[35], 18[H6], 18[20], 40[H9], 40[42]
C–58/98: 1[H4–H5], 1[22], 1[24], 2[H5–H6], 2[31], 2[33]
C–81/98: 16[H5], 16[H9], 16[30], 16[49], 16[52]
C–83/98 P: 9[27]
C–104/98: 59[H12], 59[37]
C–109/98: 59[H9–H10], 59[29], 59[31]
C 110–147/98: 5[38–39], 12[H4–H5], 12[34], 12[37]
C–151/98 P: 44[H5], 44[24]
C–156/98: 7[141]
C–165/98: 36[H7], 36[31]
C–190/98: 21[77], 37[36], 42[52]
C–218/98: 37[H5], 37[59]
C–224/98: 27[H8], 27[34], 43[H7], 43[35]
C–251/98: 13[H7], 13[36], 18[H6], 18[21], 39[H4], 39[40], 39[42]
C–254/98: 59[H8], 59[26]
C–275/98: 16[H8], 16[45]
C–277/98: 32[H5], 32[32]
C–296/98: 50[15], 51[12]
C–302/98: 21[H5–H6], 21[77–78], 21[80], 21[82], 23[H6], 23[15]
C–324/98: 16[H8], 16[45], 16[47]
C–338/98: 46[H4], 46[30]
C–351/98: 7[H13], 7[149]
C–352/98 P: 20[H5], 20[6], 44[H11], 44[H12], 44[52–53]
C–379/98: 9[H7], 9[23], 9[27], 9[34], 30[H4], 30[26–27], 34[H4], 34[27–28]

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

C–380/98: 16[H7], 16[43]
C–384/98: 54[H7], 54[38]
C–390/98: 16[H11], 16[67]
C–393/98: 42[H9], 42[H11], 42[67], 42[69], 42[73]
C 397 & 410/98: 39[H10], 39[60]
C–400/98: 46[H4], 46[31]
C–405/98: 1[H8], 1[30], 2[H9]
C–427/98: 46[H7], 46[36]
C 441 & 442/98: 59[H9], 59[H11], 59[29], 59[34]
C–448/98: 6[H5], 6[16], 59[H8], 59[26]
C–478/98: 13[H11], 13[45], 39[H8], 39[51]
C–36/99: 13[52], 30[H4], 30[28]
C–62/99: 14[H4–H5], 14[H8–H9], 14[H11], 14[44], 14[46], 14[50], 14[57–58], 14[64]
C–76/99: 54[H5], 54[29]
C–79/99: 37[51]
C–87/99: 22[H6], 22[43], 24[H4], 24[15]
C–109/99: 56[30]
C–134/99: 54[H9], 54[51]
C–164/99: 36[H7], 36[31]
C–184/99: 38[H10–H11], 38[38]
C–192/99: 48[H11], 48[37]
C–217/99: 26[H4], 26[19]
C–234/99: 42[H8], 42[63–64], 59[16]
C–265/99: 42[37]
C–309/99: 60[31], 60[33], 60[61–62], 60[65–66], 60[68]
C–366/99: 37[H5], 37[59]
C–390/99: 1[H5], 1[24], 2[H6], 2[33], 19[H4], 19[28], 34[H4], 34[27–28]
C 393 & 394/99: 42[H6], 42[55]
C–409/99: 46[H6], 46[35]
C–413/99: 38[H7–H8], 38[31], 38[34], 38[36], 48[H5], 48[H9–H10], 48[H13], 48[20], 48[25], 48[45]
C–439/99: 36[H5–H6], 36[26], 36[28]
C–453/99: 16[H11], 16[67]
C–482/99: 9[H6–H7], 9[32]
C–513/99: 17[34–35]
C–12/00: 26[H4], 26[18]
C–19/00: 16[H7], 16[43]
C–24/00: 26[20], 33[H4], 33[35], 34[H13], 34[57]
C–27/00: 28[46], 28[49]
C–50/00 P: 28[H4], 28[52], 28[54], 28[62–63]
C–55/00: 52[H7], 52[30]
C 74 & 75/00 P: 7[H5], 7[H15], 7[61], 7[191–193]
C–92/00: 17[H6], 17[30–33]
C–101/00: 42[H8–H9], 42[63], 42[66], 43[17]
C–113/00: 7[H4], 7[H20], 7[59], 7[215]
C–114/00: 7[H4], 7[59]
C–116/00: 30[H4], 30[29], 59[H4], 59[11]
C–121/00: 23[13], 34[38]
C–127/00: 30[H10], 30[64]
C–136/00: 13[40], 40[H11], 40[49]
C–141/00: 55[H4], 55[23], 55[25]
C–143/00: 3[H6], 4[3], 4[7]
C–153/00: 30[H4], 30[26–27]
C–162/00: 58[H9–H10], 58[44], 58[53]
C–188/00: 38[H4], 38[16]
C–221/00: 26[H5], 26[25]
C–280/00: 9[H6], 9[32–33]
C–312/00 P: 44[H11], 44[52]
C–318/00: 30[H4], 30[26–27]
C–326/00: 39[41]
C–373/00: 34[H4], 34[27–28]
C–385/00: 23[H5–H6], 23[14–16], 24[H5], 24[17]
C–436/00: 13[H5], 13[H7], 13[H9], 13[27], 13[35], 13[40], 18[H6], 18[H9], 18[20], 18[25], 39[H5], 39[H7–H8], 39[44], 39[49–51], 40[H9], 40[H11], 40[42], 40[49]
C–438/00: 60[H5], 60[40], 60[53]
C–440/00: 14[H4–H8], 14[H10–H11], 14[46], 14[50–52], 14[54], 14[61], 14[63], 14[65]
C–445/00 R: 44[H4], 44[21]
C–5/01: 47[H4], 47[24]
C–18/01: 34[H4], 34[27–28]
C 34–38/01: 9[H4], 9[29]
C–49/01 P: 44[H13], 44[54]
C–59/01: 50[H4–H5], 50[15], 50[19], 50[21–23], 51[H4–H5], 51[12], 51[22–24]
C–79/01: 38[H6], 38[27]
C–100/01: 42[H7], 42[57]
C–126/01: 9[H7], 9[34–35]
C–149/01: 45[18]
C–167/01: 32[H7], 32[36]
C–168/01: 13[H7], 13[36], 18[H6], 18[21]
C–171/01: 19[H5], 19[39], 58[H8–H10], 58[37], 58[39–40], 58[45–46], 58[51–53]
C–186/01: 37[H6], 37[51], 37[62]
C–192/01: 25[H4–H5], 25[H7–H9], 25[H11], 25[22], 25[25], 25[27], 25[49–50], 25[52–53], 25[56], 25[60], 33[H4–H8], 33[32], 33[36], 33[38–41], 33[43], 33[46], 34[H13], 34[57]
C–215/01: 38[28]
C–224/01: 56[H5], 56[32]
C–230/01: 35[2]
C–234/01: 13[H6], 13[33], 24[H4], 24[H6], 24[10], 24[15–16], 24[19], 40[H7], 40[40]
C–236/01: 25[H9], 25[56], 33[H7], 33[43]
C–243/01: 1[H4], 1[23], 2[H5], 2[32]
C 261 & 262/01: 9[H4], 9[29–30]
C–314/01: 19[H4], 19[27], 19[28]
C–322/01: 6[H4], 6[11], 10[41]
C–380/01: 13[52]
C–383/01: 42[H8], 42[63], 42[65]
C–387/01: 43[H4], 43[H5–H6], 43[26], 43[30], 43[32], 43[34]

BEFORE THE EUROPEAN COURT OF JUSTICE—*continued*

C–413/01: 38[H5], 38[17]
C–420/01: 25[69], 26[H5], 26[21–22]
C–452/01: 34[H7], 34[34]
C–9/02: 13[H8], 13[37], 40[H9], 40[43]
C–14/02: 26[H5], 26[22]
C–138/02: 11[H3], 11[H6], 11[12], 11[23–24], 38[H4], 38[15]
C–148/02: 48[H4–H5], 48[H11], 48[19–20], 48[39]
C–186/02 P: 44[H5], 44[23]
C–232/02 P(R): 7[33]
C–262/02: 2[36], 2[39–40]
C–263/02 P: 28[H4], 28[33], 28[54], 28[63]
C–289/02: 42[H7], 42[57]
C–334/02: 13[H4–H5], 13[H11], 13[19], 13[21], 13[27], 13[48], 18[H4–H5], 18[12], 18[14], 40[H5], 40[H12], 40[23], 40[54]

BEFORE THE EUROPEAN COURT OF FIRST INSTANCE

T–1/89: 7[187]
T–61/89: 7[181]
T–87/92: 44[H5], 44[24]
T–459/93: 7[H4], 7[60]
T–266/94: 7[H13], 7[H15], 7[148], 7[192]
T 371 & 394/94: 7[H15], 7[192], 7[212]
T–380/94: 7[H13], 7[148]
T 129/95, 2 & 97/96: 7[156], 7[198]
T–42/96: 7[179]
T–54/96: 44[H7], 44[38]
T–220/96: 44[H13], 44[54]
T–123/97: 7[H14], 7[141], 7[173]
T 125 & 127/97: 44[H7], 44[38]
T 186, 187, 190–192, 210, 211, 216–218, 279, 280, 293/97 & 147/99: 7[179], 7[181], 7[184]
T 204 & 270/97: 7[H4], 7[60]
T–256/97: 28[45]
T–288/97: 7[H6], 7[57], 7[71]
T–598/97: 28[55]
T–112/98: 7[179]
T–156/98: 7[141]
T–6/99: 7[H17], 7[145], 7[180]
T–7/99: 28[41], 28[49]
T–35/99: 7[H14], 7[141], 7[173]
T–54/99: 7[180]
T–152/99: 7[H8–H9], 7[H13], 7[97], 7[99], 7[148]
T–196/99: 44[H15], 44[60]
T–201/99: 44[H13], 44[54]
T–323/99: 7[H4], 7[59]
T–98/00: 7[H8], 7[97]
T 377, 379 & 380/00, 260 & 272/01: 44[34]
T–53/01 R: 44[H5], 44[24]
T–177/01: 28[H4], 28[31], 28[53], 28[62–63]
T–198/01 R: 7[31], 7[54], 7[88], 7[187]
T–198/01 R (II): 7[35]
T–198/01 R (III): 7[41]
T–215/02 R (I): 44[34]
T–215/02 R (II): 44[34]
T–392/02 R: 44[H6], 44[32]
T–29/03: 44[34]

BEFORE THE EFTA COURT

E–3/00: 34[H13], 34[57–58]
E–3/02: 3[H8], 3[91], 4[3], 4[7]
E–1/03: 34[H7], 34[34]

BEFORE AUSTRIAN COURTS

SCHUBER VERPACKING II: 3[H8], 3[86], 3[89]

BEFORE DANISH COURTS

ORIFARM *v* ASTRAZENECA: 3[H8], 3[86–87]

BEFORE GERMAN COURTS

EURIM-PHARM *v* BOEHRINGER INGELHEIM: 3[H8], 3[86], 3[88]

BEFORE SWEDISH COURTS

BEECHAM *v* NETPHARMA: 3[H8], 3[86], 3[90]

BEFORE UNITED KINGDOM COURTS

AG SPALDING AND BROTHERS *v* AW GAMAGE: 3[20]
AN BORD BAINNE CO-OPERATIVE LIMITED (IRISH DAIRY BOARD) *v* MILK MARKETING BOARD: 31[33]
ARKIN *v* BORCHARD LINES LIMITED: 31[H5], 31[14], 31[18], 31[22]
ATTORNEY GENERAL *v* ABLE: 31[46]
BODDINGTON *v* BRITISH TRANSPORT POLICE: 31[33]

BEFORE UNITED KINGDOM COURTS—*continued*

BOURGOIN SA *v* MINISTRY OF AGRICULTURE, FISHERIES AND FOOD: 31[H4], 31[12]
BRISTOL CONSERVATORIES LIMITED *v* CONSERVATORIES CUSTOM BUILT LIMITED: 3[H5], 3[56]
CIVIL SERVICE MOTORING ASSOCIATION LIMITED *v* CUSTOMS AND EXCISE COMMISSIONERS. *SEE* CUSTOMS AND EXCISE COMMISSIONERS *v* CIVIL SERVICE MOTORING ASSOCIATION LIMITED
CLARK *v* UNIVERSITY OF LINCOLNSHIRE AND HUMBERSIDE: 31[H5], 31,[10], 31[29], 31[35–36]
CUSTOMS AND EXCISE COMMISSIONERS *v* CIVIL SERVICE MOTORING ASSOCIATION LIMITED: 45[H7], 45[30]
DARLEY MAIN COLLIERY COMPANY *v* MITCHELL: 31[H5], 31[20], 31[24]
DEPARTMENT OF TRANSPORT *v* CHRIS SMALLER (TRANSPORT) LIMITED: 31[34–35], 31[46]
F HOFFMANN LA ROCHE & CO AG *v* DDSA PHARMACEUTICALS LIMITED: 3[40], 3[72], 3[100]
GARDEN COTTAGE FOODS LIMITED *v* MILK MARKETING BOARD: 31[H4], 31[12]
GENERAL ELECTRIC CO LIMITED (USA) *v* GENERAL ELECTRIC CO LIMITED: 3[68]
GHAIDAN *v* GODIN-MENDOZA: 45[24]
GLAXO GROUP LIMITED AND OTHERS *v* DOWELHURST LIMITED AND OTHERS (INFRINGEMENT ACTION): 3[1]
GLAXO GROUP LIMITED AND OTHERS *v* DOWELHURST LIMITED AND OTHERS (NO.2): 3[1]
GREENALLS MANAGEMENT LIMITED *v* CUSTOMS AND EXCISE COMMISSIONERS: 45[H7], 45[27], 45[46]
HP BULMER LIMITED AND ANOTHER *v* J BOLLINGER SA AND ANOTHER: 41[H4], 41[11]
HARVEST TOWN CIRCLE LIMITED *v* RUTHERFORD: 53[4], 53[11], 53[14], 53[30]
HENDERSON *v* HENDERSON: 56[18]
HOMBURG HOUTIMPORT BV *v* AGROSIN PRIVATE LIMITED (THE STARSIN): 31[15], 31[20]
JOHN DEE LTD *v* CUSTOMS AND EXCISE COMMISSIONERS: 41[24]
LAWS AND OTHERS *v* SOCIETY OF LLOYD'S: 56[9], 56[21]
LITSTER *v* FORTH DRY DOCK & ENGINEERING COMPANY LIMITED: 45[H7], 45[23], 45[25], 45[29], 45[45]
LONDON UNDERGROUND LIMITED *v* EDWARDS (NO.1): 53[H4], 53[30]
LONDON UNDERGROUND LIMITED *v* EDWARDS (NO.2): 53[H4], 53[30]
LONRHO PLC *v* TEBBIT: 31[33]
MANCHESTER UNIVERSITY *v* JONES: 53[H4], 53[30]
MATRA COMMUNICATIONS SA *v* HOME OFFICE: 31[H5], 31[22]
MATTHEW GLOAG & SON LIMITED *v* WELSH DISTILLERS LIMITED: 3[H5], 3[56]
MONTGOMERY *v* THOMPSON: 3[50]
O'REILLY *v* MACKMAN: 31[30], 31[35]
R. *v* INTERNATIONAL STOCK EXCHANGE OF THE UNITED KINGDOM AND THE REPUBLIC OF IRELAND EX P. ELSE (1982) LIMITED AND OTHERS: 41[H4], 41[13], 41[88]
R. *v* SECRETARY OF STATE FOR EMPLOYMENT EX P. EQUAL OPPORTUNITIES COMMISSION AND ANOTHER: 53[2]
R. *v* SECRETARY OF STATE FOR EMPLOYMENT EX P. SEYMOUR-SMITH (NO.1): 53[28], 53[31]
R. *v* SECRETARY OF STATE FOR EMPLOYMENT EX P. SEYMOUR-SMITH (NO.2): 53[H4], 53[11], 53[21], 53[23], 53[26], 53[29–31], 53[34–35], 53[41]
R. *v* SECRETARY OF STATE FOR TRANSPORT EX P. FACTORTAME AND OTHERS (NO.5): 31[H3], 31[H7], 31[12], 31[47]
R. *v* SECRETARY OF STATE FOR TRANSPORT EX P. FACTORTAME AND OTHERS (NO.6): 31[H4], 31[13]
R. (ON THE APPLICATION OF FEDERATION OF TECHNOLOGICAL INDUSTRIES) *v* CUSTOMS AND EXCISE COMMISSIONERS: 41[2]
R. (ON THE APPLICATION OF WEST) *v* LLOYD'S OF LONDON: 56[H4], 56[31]
SOCIETY OF LLOYD'S *v* FRASER: 56[20], 56[27], 56[37]
SOCIETY OF LLOYD'S *v* JAFFRAY AND OTHERS: 56[6–8], 56[11], 56[15], 56[18], 56[21], 56[32]
SOCIETY OF LLOYD'S *v* LAWS AND OTHERS: 56[8–11], 56[21]
SOCIETY OF LLOYD'S *v* PASCOE: 56[20]
SOCIETY OF LLOYD'S *v* TROOSTWYK: 56[24]
STARSIN, THE. SEE HOMBURG HOUTIMPORT BV *v* AGROSIN PRIVATE LIMITED
STEED *v* SECRETARY OF STATE FOR THE HOME DEPARTMENT: 31[33]
THREE RIVERS DISTRICT COUNCIL *v* GOVERNOR AND COMPANY OF THE BANK OF ENGLAND: 56[H4], 56[20], 56[29]
WEBB *v* EMO AIR CARGO (UK) LIMITED: 45[29]
WESTMINSTER CITY COUNCIL *v* CLIFFORD CULPIN AND PARTNERS: 31[34]
WILTS UNITED DAIRIES *v* ROBINSON: 3[20]

ABBREVIATIONS

A.C.—*Appeal Cases* (British law reports)
A.C.P.—African, Caribbean, Pacific (English and French abbreviation)
All E.R.—*All England Reports* (British law reports)
A/S—Aktieselskabet (Public Limited Company) (Denmark)
A.W.D.—*Außenwirtschaftsdienst des Betriebsberaters*, see: *Recht der Internationalen Wirtschaft* (RIW) (German law reports)
BB—*Der Betriebsberater* (German law journal)
BFHE—*Entscheidungen des Bundesfinanzhofes* (German collection of decisions)
BGBl.—*Bundesgesetzblatt* (German statutes series)
BGHZ—*Entscheidungen des Bundesgerichtshofs in Zivilsachen* (German law reports)
BNB—*Beslissingen Nederlandse Belastingsrechtspraak* (Dutch fiscal law reports)
BV—Besloten Vennootschap (Private Limited Company) (Holland)
BVerfGE—*Entscheidungen des Bundesverfassungsgerichts* (German law reports)
BVerwGE—*Entscheidungen des Bundesverwaltungsgerichtes* (German law reports)
C.A.—Court of Appeal (England); Cour d'Appel, Hof van Beroep (Belgium, France); Corte di Appello (Italy)
C.A.P.—Common Agricultural Policy
C.D.E.—*Cahiers de Droit Européen* (Belgian law journal)
Ch.—*Law Reports* (*Chancery*) (English law reports)
C.L.E.—*Commercial Laws of Europe* (European legislation series)
C.M.L.R.—*Common Market Law Reports* (European law reports)
C.M.L.Rev.—*Common Market Law Review* (law journal)
Coll. of Dec.—*Collection of Decisions of the European Commission of Human Rights*
C.P.A.M.—Caisse Primaire d'Assurance Maladie (France)
Dalloz Hebd.—*Dalloz Hebdomadaire* (French law reports)
Dalloz Jur.—*Dalloz Jurisprudence* (French law reports)
DB—*Der Betrieb* (German law reports)
Dir.Aut.—*Diritto di Autore* (Italian law reports)
Dir.Com. e degli Scambi Int.—*Il Diritto Comunitario e degli Scambi Internazionale* (Italian law reports)
Dir. e Giur.—*Diritto e Giurisprudenza* (Italian law reports)
Dir.Mar.—*Il Diritto Marittimo* (Italian law reports)
DÖV—*Die Öffentliche Verwaltung* (German law reports)
D.P.P.—Director of Public Prosecutions (England)
E.A.T.—Employment Appeal Tribunal (United Kingdom)
EC—European Communities
E.C.C.—*European Commercial Cases* (European law reports)
E.C.E.—Economic Commission for Europe (UN)
ECHR—European Convention on Human Rights
E.C.R.—*European Court Reports* (European Communities law reports)
ECSC—European Coal and Steel Community
ECU—European Currency Unit
EEA—European Economic Area
EEC—European Economic Community
EFG—*Entscheidungen der Finanzgerichte* (German law reports)
E.H.R.R.—*European Human Rights Reports* (European law reports)
E.L.D.—*European Law Digest* (European law reports)
EU—European Union
EUA—European unit of account
EuR—*Europarecht* (German law journal)
Euratom—European Atomic Energy Community
Eur.T.L.—*European Transport Law* (Belgian law reports)
EVSt.—Einfuhr und Vorratsstelle (German Import Control Body)
Fa—Firma (German expression for company)
F.O.—*Folketingets Ombudsmands Årsberetning* (Danish Ombudsman, Annual Report)
Foro It.—*Il Foro Italiano* (Italian law reports)

F.S.R.—*Fleet Street Reports* (English law reports)
GATT—General Agreement on Tariffs and Trade
Gaz.—*Gazetteer of European Law* (case search of European Community law)
Gaz. du Pal.—*Gazette du Palais* (French law reports)
GewArch.—*Gewerbearchiv* (German law reports)
Giur.Cost.—*Giurisprudenza Costituzionale* (Italian law reports)
Giur.It.—*Giurisprudenza Italiana* (Italian law reports)
GmbH—Gesellschaft mit beschränkter Haftung (Private Limited Company, Germany)
GRUR—*Gewerblicher Rechtsschutz und Urheberrecht* (German law reports)
GRUR(Int.)—*Gewerblicher Rechtsschutz und Urheberrecht* (*Internationaler Teil*) (German law reports)
H.L.—House of Lords (England and Scotland)
I.C.L.Q.—*International and Comparative Law Quarterly* (English law journal)
I.C.R.—*Industrial Cases Reports* (English law reports)
I.I.C.—*International Review of Industrial Property and Copyright* (German law journal)
I.L.M.—*International Legal Materials* (USA)
I.L.R.M.—*Irish Law Reports Monthly* (Irish law reports)
I.L.O.—International Labour Organisation
I.L.Pr.—*International Litigation Procedure* (law reports)
I.L.T.R.—*Irish Law Times Reports* (Irish law reports)
I.M.C.O.—Inter-Governmental Maritime Consultative Organisation (now the International Maritime Organisation)
I.M.O.—International Maritime Organisation
Ing.Cons.—*Ingénieur Conseil, Revue de Droit Intellectuel* (Belgian law reports)
I.R.—*Irish Reports* (Irish law reports)
I.R.L.R.—*Industrial Relations Law Reports*
JBl.—*Juristische Blätter* (Austrian law reports)
J.C.B.—*Jurisprudence Commerciale de Bruxelles* (Belgian law reports)
J.C.P.—*Jurisclasseur Périodique* (*Semaine Juridique*) (French law reports)
J.O.—*Journal Officiel des Communautés Européennes* (French edition)
J.O.R.F.—*Journal Officiel de la République Française* (French Official Gazette)
J.T.—*Journal des Tribunaux* (Belgian law journal)
J.Z.—*Juristenzeitung* (German law reports)
K.B.—*Law Reports* (*King's Bench*) (English law reports)
KG—Kommanditgesellschaft (Limited Partnership) (Germany)
Mass.Giur.It.—*Massima di Giurisprudenza Italiana* (Italian law reports)
M.B.—*Moniteur Belge; Belgisch Staatsblad* (Belgian Statutes Series)
MDR—*Monatsschrift für Deutsches Recht* (German law reports)
NJ—*Nederlandse Jurisprudentie* (Dutch law reports)
NJA—*Nytt Juridiskt Arkiv* (Swedish law reports)
NJW—*Neue Juristische Wochenschrift* (German law reports)
NV—Naamloze Vennootschap (Public Limited Company, Holland)
O.E.C.D.—Organisation for Economic Co-operation and Development
OHG—Offene Handelsgesellschaft (German company with unlimited liability)
O.J.—*Official Journal of the European Communities* (English edition)
P.C.I.J.Rep.—*Reports of the Permanent Court of International Justice*
P.D.A.—Probate, Divorce and Admiralty Division (England)
Pas.Belg.—*Pasicrisie Belge* (Belgian law reports)
Pas.Lux.—*Pasicrisie Luxembourgeoise* (Luxembourg law reports)
Q.B.—*Law Reports* (*Queen's Bench*) (English law reports)
Q.B.D.—Queen's Bench Division of the English High Court
Q.B.Div.—Q.B. Divisional Court (England)
R.C.D.I.P.—*Revue Critique de Droit International Privé* (French law journal)
R.D.I.P.P.—*Rivista di Diritto Internazionale Privato e Processuale* (Italian law reports)
RdW—*Rechtspraak van de Week* (Dutch law reports)
Rec. Lebon—*Recueil des Décisions du Conseil d'Etat* (French law reports)
Rev.Gen.Leg. y Jur.—*Revista General de Legislación y Jurisprudencia* (Spanish law reports)
Rev.Dir.Int.—*Revue du Droit International* (Belgian law journal)
R.G.D.I.P.—*Revue Générale de Droit International Public* (French law journal)
R.I.D.A.—*Revue International du Droit d'Auteur* (French law reports)
RIW—*Recht der Internationalen Wirtschaft* (formerly *Außenwirtschaftsdienst des Betriebsberaters*) (German law reports)

R.P.C.—*Reports of Patent Cases* (United Kingdom law reports)
R.S.C.—Rules of the Supreme Court (England)
R.Sup.C.—Rules of Superior Courts (Ireland)
Rt.—*Norsk Retstidende* (Norwegian law reports)
R.T.D.E.—*Revue Trimestrielle de Droit Européen* (French law journal)
RW—*Rechtskundig Weekblad* (Belgian law reports)
S.E.W.—*Sociaal-Economische Wetgeving* (Dutch law journal)
S.I.—Statutory Instrument (England)
SJZ—*Schweizerische Juristenzeitung* (Swiss law reports)
S.L.T.—*Scots Law Times* (Scottish law reports)
S.L.T.(Sh.Ct.)—*Scots Law Times* (Sheriff Court Reports) (Scottish law reports)
S.L.T.(Notes)—*Scots Law Times* (Notes of Cases) (Scottish law reports)
Soc.—Société(s) (Company) (Belgium, France)
Stb.—*Staatsblad der Nederlanden* (Dutch Statutes Series)
S.T.C.—*Simon's Tax Cases* (British law reports)
SvJT—*Svensk Juristtidning* (Swedish law journal)
TMC Asser—*Verzameling Jurisprudentie en annotaties Europees Recht* (European law reports)
Trib.—Tribunal, Tribunale (Court) (France, Belgium, Italy)
u.a.—units of account
UfR—*Ugeskrift for Retsvæsen* (Danish law reports)
U.L.R.—*Uniform Law Review* (International law reports)
U.S.—United States and *U.S. Supreme Court Reports* (U.S. law reports)
Val.—D. G. Valentine: *The Court of Justice of the European Communities* (London, 1965), Vol. 2, '*Judgments and Documents 1954–1960*'
V.A.T.—Value Added Tax
V.A.T.T.R.—*Value Added Tax Tribunal Reports* (British law reports)
WIPO—World Intellectual Property Organisation
W.L.R.—*Weekly Law Reports* (British law reports)
WuW—*Wirtschaft und Wettbewerb* (German law reports)
ZfL—*Zeitschrift für Luftraumrecht und Weltraumfragen* (German law reports)

THOMSON
SWEET & MAXWELL

22570